

**MISSOURI
DEPARTMENT OF REVENUE**



**FISCAL YEAR 2027
APPROPRIATIONS BOOK**

with Governor's Recommendations

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Revenue Summary

FINANCIAL SUMMARY

	FY25	FY26	FY27
	Actual Final	Budget Final	Governor Recommended
Administration Division Summary	\$28,116,443	\$27,978,071	\$22,461,015
General Counsels Office Summary	6,296,270	6,814,855	4,643,352
Motor Vehicle And Driver License Division Summary	20,075,987	24,722,222	30,611,967
Taxation Division Summary	2,067,016,686	2,443,450,626	2,607,617,874
State Tax Commission Summary	12,902,684	14,369,021	11,542,717
Mo Lottery Commission Summary	603,864,486	772,614,025	781,814,025
Revenue	873,172,371	1,104,323,238	1,103,941,390
DEPARTMENT TOTAL	\$3,611,444,928	\$4,394,272,058	\$4,562,632,340
General Revenue Fund Type	1,818,000,223	1,950,109,938	2,108,921,326
Federal Fund Type	1,716,264	4,297,071	754,266
Other Fund Type	1,791,728,441	2,439,865,049	2,452,956,748
Total Full-Time Equivalent Employee	1,194.16	1,324.05	1,294.43
General Revenue Fund Type	770.35	841.02	814.02
Federal Fund Type	3.32	4.74	3.00
Other Fund Type	420.50	478.29	477.41
Counted and Not Counted			

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 190001B/86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE APPROPRIATION BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025	DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration	
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.		
DEPARTMENT REQUEST		
The Department received 10 percent flexibility for General Revenue (GR) and other funding for FY26 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the FY27 budget, the Department requests maintaining the current level of flexibility.		
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.		
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$250,000.00 from various personal services and expense and equipment to the General Counsel's Office to pay for various increases. The Department transferred \$1,260,000 from various personal services and expense and equipment to the Division of Taxation to pay for contracted support of the GIS sales and use tax rate map which provides applicable sales and use tax rates to MVDL and Taxation Division.	The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 190001B/86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE APPROPRIATION BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025	DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The Department transferred \$250,000.00 from various personal services and expense and equipment to the General Counsel's Office to pay for various increases. The Department transferred \$1,260,000 from various personal services and expense and equipment to the Division of Taxation to pay for contracted support of the GIS sales and use tax rate map which provides applicable sales and use tax rates to MVDL and Taxation Division.	The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.

CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	9,715,534	0	11,671,226	21,386,760
EE	2,913,317	0	9,279,528	12,192,845
PSD	0	0	0	0
TRF	0	0	0	0
Total	12,628,851	0	20,950,754	33,579,605

FTE	201.60	0.00	249.99	451.59
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	9,573,477	0	11,671,226	21,244,703
EE	2,581,890	0	9,279,528	11,861,418
PSD	0	0	0	0
TRF	0	0	0	0
Total	12,155,367	0	20,950,754	33,106,121

FTE	198.60	0.00	249.99	448.59
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department may spend for the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri. The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

Division Allocation for FY27 Funding

Motor Vehicle and Driver Licensing: \$6,948,518 (GR) 120.38 FTE; \$13,733,124 (HWY) 174.38 FTE

Taxation: \$856,092 (GR) 21.54 FTE; \$1,321,246 (HWY) 35.88 FTE

General Counsel's Office: \$1,145,864 (GR) 16.71 FTE; \$1,156,711 (HWY) 20.54 FTE

Administration/Postage: \$3,678,377 (GR) 42.97 FTE; \$4,739,673 (HWY) 19.19 FTE

Total = \$12,628,851 (GR) 201.60 FTE and \$20,950,754 (HWY) 249.99 FTE

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

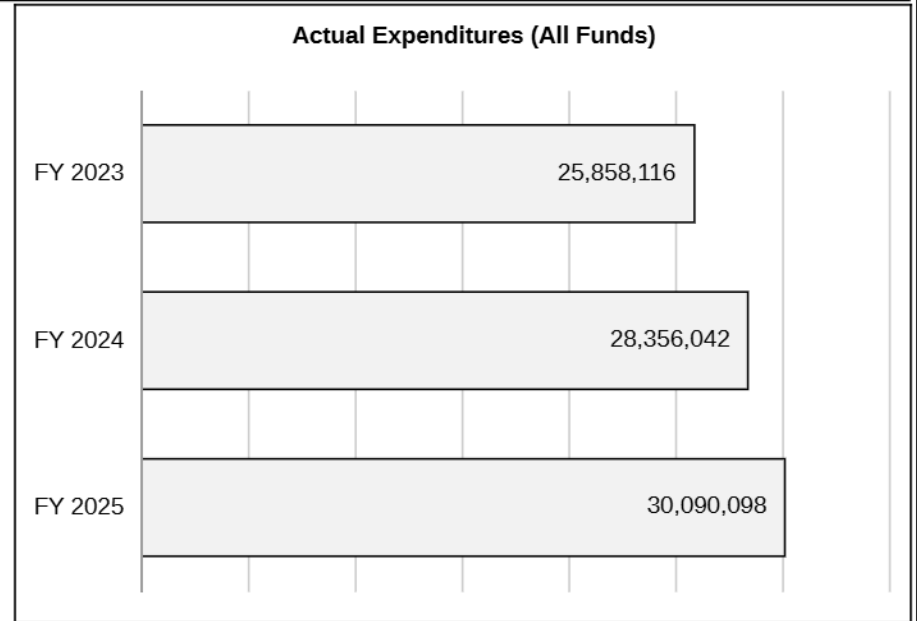
Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	28,965,464	30,444,752	32,306,799	33,579,605
Less Reverted (All Funds)	(856,514)	(913,342)	(969,205)	(1,007,389)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(150,000)	(15,000)	(32,000)	0
Plus Transfers In	150,000	15,000	32,000	0
Budget Authority (All Funds)	28,108,950	29,531,410	31,337,594	32,572,216
Actual Expenditures (all Fund	25,858,116	28,356,042	30,090,098	10,977,598
Unexpended (All Funds)	2,250,834	1,175,368	1,247,496	21,594,618
Unexpended by Fund:				
General Revenue	1,257,267	407,432	731,166	8,318,980
Federal	0	0	0	0
Other	993,568	767,936	516,329	13,275,638



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	451.59	9,715,534	0	11,671,226	21,386,760	
	EE	0.00	2,913,317	0	9,279,528	12,192,845	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	451.59	12,628,851	0	20,950,754	33,579,605	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	451.59	9,715,534	0	11,671,226	21,386,760	
	EE	0.00	2,913,317	0	9,279,528	12,192,845	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	451.59	12,628,851	0	20,950,754	33,579,605	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.001	11771	PS	0.00	0	0	0	0	Taxation - Hwy Collections Core Reallocation
Core Reallocation	CRA.19B.004	11773	PS	0.00	0	0	0	0	MVDL - Hwy Collections
Core Reallocation	CRA.19B.005	11762	PS	0.00	0	0	0	0	MVDL - Hwy Collections GR
Core Reallocation	CRA.19B.007	11768	PS	(1.00)	(133,076)	0	0	(133,076)	MV Refunds Core Reallocation from Admin to MVDL
Core Reallocation	CRA.19B.007	11791	PS	0.00	0	0	(756)	(756)	MV Refunds Core Reallocation from Admin to MVDL
Core Reallocation	CRA.19B.008	11762	PS	1.00	133,076	0	0	133,076	MV Refunds Core Reallocation from Admin to MVDL
Core Reallocation	CRA.19B.008	11773	PS	0.00	0	0	756	756	MV Refunds Core Reallocation from Admin to MVDL
Core Reallocation	CRA.19B.009	11766	PS	(2.08)	(164,365)	0	0	(164,365)	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.009	11777	PS	(2.22)	0	0	(34,876)	(34,876)	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.010	11766	PS	0.00	(4,224)	0	0	(4,224)	IACB Core Reallocation - GCO to Admin
Core Reallocation	CRA.19B.010	11768	PS	0.00	4,224	0	0	4,224	IACB Core Reallocation - GCO to Admin
Core Reallocation	CRA.19B.010	11777	PS	0.00	0	0	(1,732)	(1,732)	IACB Core Reallocation - GCO to Admin
Core Reallocation	CRA.19B.010	11791	PS	0.00	0	0	1,732	1,732	IACB Core Reallocation - GCO to Admin
Core Reallocation	CRA.19B.011	11766	PS	(2.83)	(44,155)	0	0	(44,155)	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.011	11777	PS	(2.77)	0	0	(254,120)	(254,120)	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.012	11762	PS	2.83	44,155	0	0	44,155	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.012	11773	PS	2.77	0	0	254,120	254,120	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.013	11760	PS	2.08	164,365	0	0	164,365	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.013	11771	PS	2.22	0	0	34,876	34,876	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.006	11763	EE	0.00	0	0	0	0	MVDL - Hwy Collections GR E&E
Core Reallocation	CRA.19B.011	11778	EE	0.00	0	0	(37,725)	(37,725)	CIB Core Reallocation - GCO to MVDL

CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.012	11774	EE	0.00	0	0	37,725	37,725	CIB Core Reallocation - GCO to MVDL
Net Department Request Adjustments				0.00	0	0	0	0	
Department Request Core									
			PS	451.59	9,715,534	0	11,671,226	21,386,760	
			EE	0.00	2,913,317	0	9,279,528	12,192,845	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				451.59	12,628,851	0	20,950,754	33,579,605	
Governor Recommended Changes									
Core Reduction	CRD.GV.109	11762	PS	(2.00)	(105,000)	0	0	(105,000)	Core Reduction
Core Reduction	CRD.GV.115	11766	PS	0.00	(21,099)	0	0	(21,099)	Core Reduction
Core Reduction	CRD.GV.121	11766	PS	(1.00)	(15,958)	0	0	(15,958)	Core Reduction
Core Reallocation	CRA.GV.014	11768	PS	0.00	8,564	0	0	8,564	Reallocating prior year pay plan funding to core
Core Reallocation	CRA.GV.014	20080	PS	0.00	(8,564)	0	0	(8,564)	Reallocating prior year pay plan funding to core
Core Reallocation	CRA.GV.015	11791	PS	0.00	0	0	1,256	1,256	Reallocating prior year pay plan funding to core
Core Reallocation	CRA.GV.015	20081	PS	0.00	0	0	(1,256)	(1,256)	Reallocating prior year pay plan funding to core
Core Reduction	CRD.GV.089	11763	EE	0.00	(73,522)	0	0	(73,522)	Core Reduction
Core Reduction	CRD.GV.093	11763	EE	0.00	(475)	0	0	(475)	Core Reduction
Core Reduction	CRD.GV.094	11763	EE	0.00	(39,167)	0	0	(39,167)	Core Reduction
Core Reduction	CRD.GV.107	11763	EE	0.00	(40,000)	0	0	(40,000)	Core Reduction

CORE DECISION ITEM

Revenue

Budget Unit 190001B

Highway Collections

CORE - Highway Collections

Bill Section 4.005

Core Reduction	CRD.GV.108	11763	EE	0.00	(159,379)	0	0	(159,379)	Core Reduction
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Core Reduction	CRD.GV.122	11763	EE	0.00	(18,884)	0	0	(18,884)	Core Reduction
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Net Governor Recommended Changes

(3.00)	(473,484)	0	0	(473,484)
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Governor's Recommended Core

PS	448.59	9,573,477	0	11,671,226	21,244,703
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EE	0.00	2,581,890	0	9,279,528	11,861,418
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PD	0.00	0	0	0	0
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TRF	0.00	0	0	0	0
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Total	448.59	12,155,367	0	20,950,754	33,106,121
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CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Salary Differential	0	0.00	300	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	182,520	0.00	0	0.00	59,878	0.00	0	0.00	0	0.00
Benefit Eligible Wages	20,357,535	450.59	18,652,077	379.61	21,386,760	451.59	7,681,247	150.02	21,386,760	451.59	21,244,703	448.59
Planned Hourly Wages	0	0.00	119,992	1.70	0	0.00	48,802	0.72	0	0.00	0	0.00
Seasonal Wages	0	0.00	4,149	0.10	0	0.00	0	0.00	0	0.00	0	0.00
Total PS	20,357,535	450.59	18,959,038	381.41	21,386,760	451.59	7,789,927	150.74	21,386,760	451.59	21,244,703	448.59
In State Travel	23,271	0.00	113,169	0.00	24,619	0.00	40,254	0.00	24,619	0.00	24,619	0.00
Out of State Travel	13,475	0.00	16,638	0.00	13,514	0.00	9,292	0.00	13,514	0.00	13,039	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Supplies	8,433,219	0.00	9,505,974	0.00	8,683,151	0.00	2,692,931	0.00	8,683,151	0.00	8,643,984	0.00
Professional Development	91,669	0.00	227,477	0.00	140,769	0.00	41,790	0.00	94,169	0.00	84,169	0.00
Communications Services and Supplies	372,657	0.00	301,251	0.00	372,657	0.00	122,562	0.00	372,657	0.00	372,657	0.00
Professional Services	2,413,757	0.00	652,605	0.00	2,413,757	0.00	229,178	0.00	2,531,679	0.00	2,249,894	0.00
Maintenance and Repair Services	197,905	0.00	55,937	0.00	200,905	0.00	4,447	0.00	200,905	0.00	200,905	0.00
Computer Equipment	202,600	0.00	0	0.00	182,000	0.00	0	0.00	182,000	0.00	182,000	0.00
Motorized Equipment	74,502	0.00	154,370	0.00	36,002	0.00	30,552	0.00	36,002	0.00	36,002	0.00
Office Equipment Expenses	20,626	0.00	14,573	0.00	19,888	0.00	1,742	0.00	19,888	0.00	19,888	0.00
Other Equipment	16,502	0.00	82,269	0.00	16,502	0.00	9,108	0.00	16,502	0.00	16,502	0.00
Property and Improvements Expenses	2	0.00	0	0.00	2	0.00	0	0.00	2	0.00	2	0.00
Building Lease Payments Operating	1,002	0.00	0	0.00	1,002	0.00	2,405	0.00	1,002	0.00	1,002	0.00
Equipment Lease Payments	10,601	0.00	922	0.00	10,601	0.00	300	0.00	10,601	0.00	10,601	0.00
Miscellaneous Expenses	77,474	0.00	5,875	0.00	77,474	0.00	3,110	0.00	6,152	0.00	6,152	0.00
Rebillable Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00

CORE DECISION ITEM

Revenue
Highway Collections
CORE - Highway Collections

Budget Unit 190001B

Bill Section 4.005

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Total EE	11,949,264	0.00	11,131,060	0.00	12,192,845	0.00	3,187,670	0.00	12,192,845	0.00	11,861,418	0.00
Grand Total	32,306,799	450.59	30,090,098	381.41	33,579,605	451.59	10,977,598	150.74	33,579,605	451.59	33,106,121	448.59

NEW DECISION ITEM

RANK: 006 OF 6

Revenue
Highway Collections - MVDL
Flat Plate Mfg and Distr
DI# NOP.19B.006

Budget Unit 190001B

Bill Section 4.005

1. AMOUNT OF REQUEST

FY 2027 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	6,118,778	6,118,778
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	6,118,778	6,118,778
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

FY 2027 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	6,118,778	6,118,778
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	6,118,778	6,118,778
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

New Program Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM

RANK: 006 OF 6

Revenue
Highway Collections - MVDL
Flat Plate Mfg and Distr
DI# NOP.19B.006

Budget Unit 190001B

Bill Section 4.005

The Department is requesting additional funding to support the transition from embossed license plates to flat license plates in coordination with the Department of Corrections, Missouri Vocational Enterprise (MVE). This change is necessary to modernize plate production, streamline operations, and align with current industry standards. After further evaluation, flat plates are more efficient, flexible, cost-effective, and compatible with modern technologies. The Department is transitioning to a new Motor Vehicle and Driver License Integrated system, also known as FUSION. Senate Bill 398 in 2023 requires all motor vehicle dealerships to collect and remit sales tax on all motor vehicle sales once FUSION goes live. With this new law and opportunity, the Department is transitioning the business of motor vehicle sales where the motor vehicle dealership will handle the title and registration on behalf of the Missouri citizen. This transition will provide a one stop shop opportunity for the Missouri citizen where they are not required to go to a license office to continue their title and registration needs and will be able to obtain an interim license plate while they wait 7-10 business days to receive their metal license plate in the mail. The Department anticipates the FUSION system will go live for vehicle services in late 2026 or early 2027.

The additional funding is needed to cover the one-time cost associated with the required equipment changes and includes the increase in plate cost due to transitioning to flat plates. The Department has received an increase in plate costs three times in the last 10 years. The MVE anticipates a 41 percent plate cost increase to be able to fulfill the flat plate manufacturing.

Along with the additional request for the funding of flat license plates, the Department is also requesting additional funding to support the transition to a centralized distribution model for license plates and tabs. Under this new process, plates and tabs will be mailed directly to customers rather than being sent in bulk to license offices for in-person disbursement. While this model enhances customer services, reduces inventory issues, and improves security and tracking, it introduces new operational costs. Specifically, there will be a increase in postage, shipping materials, and envelope supplies required to mail items directly to Missouri citizens.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

NEW DECISION ITEM

RANK: 006 OF 6

Revenue
Highway Collections - MVDL
Flat Plate Mfg and Distr
DI# NOP.19B.006

Budget Unit 190001B

Bill Section 4.005

The Department conducted a detailed cost analysis based on projected production and distribution volumes for the upcoming fiscal year. Based on anticipated annual production of approximately 1 million plates and with the cost per plate increasing from \$1.86 to \$2.60, the additional funding needed for the first six months of FY27 will be \$2,841,750.00.

The Department conducted an additional cost analysis related to the transition from embossed plates to flat plates using projected production and distribution volumes from the last three fiscal years. With the cost of embossed plates at \$2.60 and transitioning to flat plates at a cost of \$4.56, including the cost of tabs and the paper for the interim license plates, the additional funding needed for the last six months of FY27 will be \$4,977,405.71.

For centralized distribution, which will occur during the last six months of FY27, assumptions were based on mailing an estimated 2.7 million items annually, including plates, renewal tabs, and related correspondence, directly to Missouri citizens. The Department calculated per-unit mailing costs using current USPS postage rates, as well as the cost of envelopes. The total requested amount reflects the sum of both the flat plate transition and the shift to centralized fulfillment, ensuring the Department can meet operational demands without service delays or disruption. The additional funding needed for centralized distribution will be \$3,039,622.63.

With the current allotted budget of \$4,740,000 for plates and tabs, the Department would need an additional \$6,118,778.37 to cover the FY27 increase cost of embossed plates, the transition to flat plates, and the transition to centralized inventory. Temporary license plates will be eliminated with the new system; therefore we should see an increase in collections of highway funds.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
619ZZZZ:Supplies	0		0		6,118,778		6,118,778		0
Total EE	0		0		6,118,778		6,118,778		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	6,118,778	0.00	6,118,778	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM

RANK: 006 OF 6

Budget Unit 190001B

Revenue
Highway Collections - MVDL
Flat Plate Mfg and Distr
DI# NOP.19B.006

Bill Section 4.005

Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
619ZZZZ:Supplies	0		0		6,118,778		6,118,778		0
Total EE	0		0		6,118,778		6,118,778		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	6,118,778	0.00	6,118,778	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 4.005

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	245,505	0	1,481,598	1,727,103
EE	0	0	235,849	235,849
PSD	0	0	0	0
TRF	0	0	0	0
Total	245,505	0	1,717,447	1,962,952

FTE	3.00	0.00	29.00	32.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1696:Motor Vehicle Administration Technology Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	245,505	0	1,481,598	1,727,103
EE	0	0	235,849	235,849
PSD	0	0	0	0
TRF	0	0	0	0
Total	245,505	0	1,717,447	1,962,952

FTE	3.00	0.00	29.00	32.00
-----	------	------	-------	-------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1696:Motor Vehicle Administration Technology Fund

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 4.005

The Department currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.

During the 2021 legislative session, SB 176 passed, which updates the requirements relating to dealer administrative fees in Section 301.558, RSMo. so that ten percent of any fee authorized under this section and charged by motor vehicle dealers shall be remitted to the newly enacted Motor Vehicle Administration Technology Fund. Monies in the fund shall be used solely by the Department for the purpose of development of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfecting and electronically releasing of liens and encumbrances on vehicles. At the time the new system is complete, the ten percent of fees collected will decrease to three and a half percent for system maintenance.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190003B

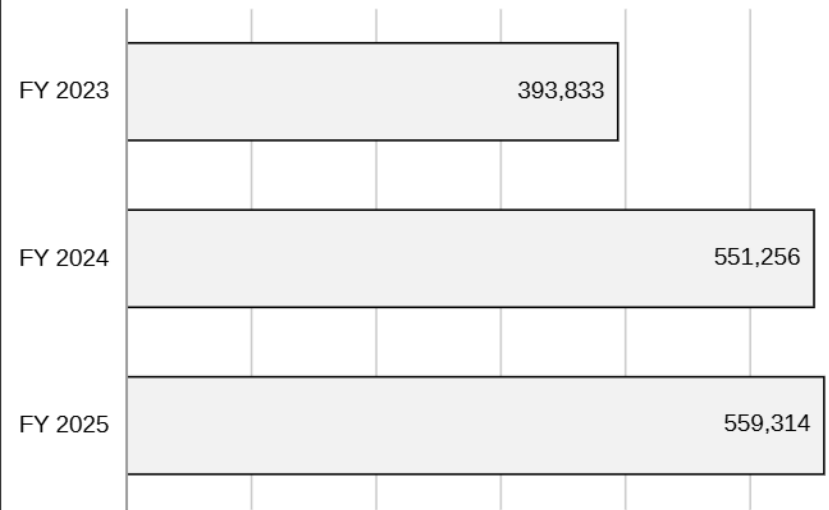
CORE - MVDL System

Bill Section 4.005

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	817,887	889,043	917,492	2,709,352
Less Reverted (All Funds)	(6,124)	(6,657)	(6,870)	(7,365)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	811,763	882,386	910,622	2,701,987
Actual Expenditures (all Fund	393,833	551,256	559,314	228,905
Unexpended (All Funds)	417,930	331,130	351,308	2,473,082
Unexpended by Fund:				
General Revenue	1,066	1,866	3,332	147,114
Federal	0	0	0	0
Other	416,864	329,264	347,977	2,325,969

Actual Expenditures (All Funds)



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190003B
CORE - MVDL System	Bill Section 4.005

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	32.00	245,505	0	1,481,598	1,727,103	
	EE	0.00	0	0	982,249	982,249	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	32.00	245,505	0	2,463,847	2,709,352	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	(746,400)	(746,400)	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	(746,400)	(746,400)	
FY 27 Beginning Core							
	PS	32.00	245,505	0	1,481,598	1,727,103	
	EE	0.00	0	0	235,849	235,849	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	32.00	245,505	0	1,717,447	1,962,952	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190003B
CORE - MVDL System	Bill Section 4.005

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	32.00	245,505	0	1,481,598	1,727,103	
	EE	0.00	0	0	235,849	235,849	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	32.00	245,505	0	1,717,447	1,962,952	
Governor's Recommended Core							
	PS	32.00	245,505	0	1,481,598	1,727,103	
	EE	0.00	0	0	235,849	235,849	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	32.00	245,505	0	1,717,447	1,962,952	

CORE DECISION ITEM

Revenue	Budget Unit 190003B
CORE - MVDL System	Bill Section 4.005

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	3,580	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	917,492	18.00	555,734	10.55	1,727,103	32.00	228,905	3.92	1,727,103	32.00	1,727,103	32.00
Total PS	917,492	18.00	559,314	10.55	1,727,103	32.00	228,905	3.92	1,727,103	32.00	1,727,103	32.00
In State Travel	0	0.00	0	0.00	34,000	0.00	0	0.00	34,000	0.00	34,000	0.00
Supplies	0	0.00	0	0.00	24,680	0.00	0	0.00	24,680	0.00	24,680	0.00
Professional Development	0	0.00	0	0.00	21,260	0.00	0	0.00	21,260	0.00	21,260	0.00
Communications Services and Supplies	0	0.00	0	0.00	21,675	0.00	0	0.00	21,675	0.00	21,675	0.00
Maintenance and Repair Services	0	0.00	0	0.00	20,154	0.00	0	0.00	20,154	0.00	20,154	0.00
Computer Equipment	0	0.00	0	0.00	172,480	0.00	0	0.00	94,080	0.00	94,080	0.00
Motorized Equipment	0	0.00	0	0.00	648,000	0.00	0	0.00	0	0.00	0	0.00
Office Equipment Expenses	0	0.00	0	0.00	20,000	0.00	0	0.00	10,000	0.00	10,000	0.00
Other Equipment	0	0.00	0	0.00	20,000	0.00	0	0.00	10,000	0.00	10,000	0.00
Total EE	0	0.00	0	0.00	982,249	0.00	0	0.00	235,849	0.00	235,849	0.00
Grand Total	917,492	18.00	559,314	10.55	2,709,352	32.00	228,905	3.92	1,962,952	32.00	1,962,952	32.00

CORE DECISION ITEM

Revenue
Taxation
CORE - Taxation

Budget Unit 190010B

Bill Section 4.010

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	26,962,291	0	999,523	27,961,814
EE	2,194,631	0	16,329	2,210,960
PSD	0	0	0	0
TRF	0	0	0	0
Total	29,156,922	0	1,015,852	30,172,774

FTE	502.28	0.00	24.42	526.70
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1275:Health Initiatives Fund
1585:Petroleum Storage Tank Insurance Fund
1609:Conservation Commission Fund
1662:Petroleum Inspection Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	25,950,608	0	999,523	26,950,131
EE	2,030,758	0	16,329	2,047,087
PSD	0	0	0	0
TRF	0	0	0	0
Total	27,981,366	0	1,015,852	28,997,218

FTE	483.28	0.00	24.42	507.70
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1275:Health Initiatives Fund
1585:Petroleum Storage Tank Insurance Fund
1609:Conservation Commission Fund
1662:Petroleum Inspection Fund

2. CORE DESCRIPTION

The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests to continue core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.

Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190010B

Taxation

CORE - Taxation

Bill Section 4.010

Taxation Division:

Business Tax Bureau

Collections and Tax Assistance Bureau

Compliance Tax Investigation Bureau

Electronic Services

Field Compliance Bureau

Income Tax Bureau

Processing Bureau

CORE DECISION ITEM

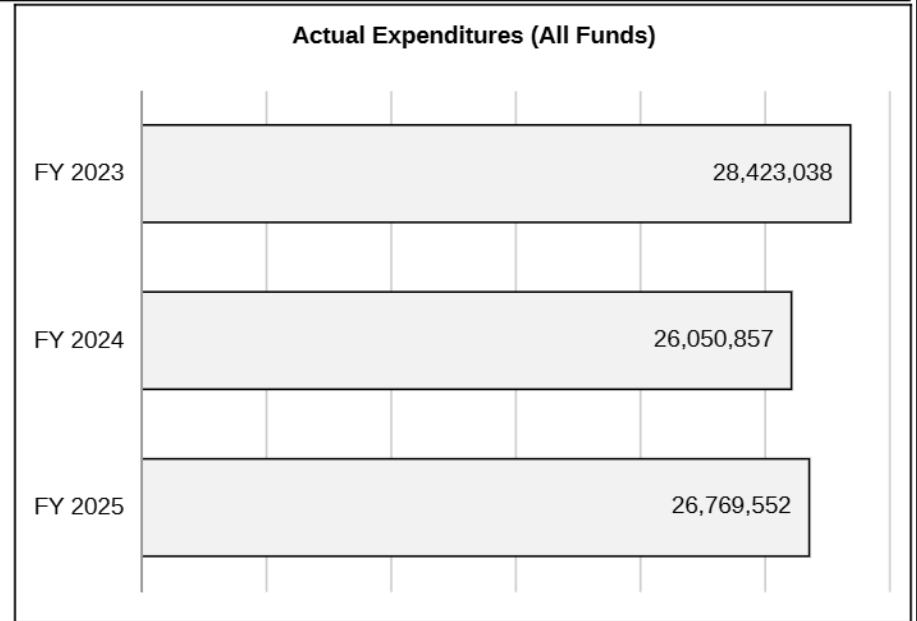
Revenue
Taxation
CORE - Taxation

Budget Unit 190010B

Bill Section 4.010

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	32,193,264	27,656,040	28,468,743	29,329,211
Less Reverted (All Funds)	(941,653)	(803,468)	(827,022)	(851,771)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(250,000)	(1,230,000)	(1,270,000)	0
Plus Transfers In	0	1,200,000	1,260,000	0
Budget Authority (All Funds)	31,001,611	26,822,572	27,631,721	28,477,440
Actual Expenditures (all Fund	28,423,038	26,050,857	26,769,552	10,179,921
Unexpended (All Funds)	2,578,573	771,715	862,169	18,297,519
Unexpended by Fund:				
General Revenue	2,494,720	628,093	716,033	17,631,075
Federal	0	0	0	0
Other	83,853	143,622	146,136	666,445



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Taxation
CORE - Taxation

Budget Unit 190010B

Bill Section 4.010

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	513.00	26,145,307	0	999,523	27,144,830	
	EE	0.00	2,168,052	0	16,329	2,184,381	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	513.00	28,313,359	0	1,015,852	29,329,211	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	513.00	26,145,307	0	999,523	27,144,830	
	EE	0.00	2,168,052	0	16,329	2,184,381	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	513.00	28,313,359	0	1,015,852	29,329,211	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Taxation
CORE - Taxation

Budget Unit 190010B

Bill Section 4.010

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.002	11691	PS	0.00	0	0	0	0	Taxation - Core PS
Core Reallocation	CRA.19B.013	11691	PS	13.70	816,984	0	0	816,984	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.003	11692	EE	0.00	0	0	0	0	Taxation - Core E&E
Core Reallocation	CRA.19B.013	11692	EE	0.00	26,579	0	0	26,579	CTIB Core Reallocation - GCO to Taxation
Net Department Request Adjustments				13.70	843,563	0	0	843,563	
Department Request Core									
			PS	526.70	26,962,291	0	999,523	27,961,814	
			EE	0.00	2,194,631	0	16,329	2,210,960	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	526.70	29,156,922	0	1,015,852	30,172,774	
Governor Recommended Changes									
Core Reduction	CRD.GV.087	11691	PS	0.00	(30,000)	0	0	(30,000)	Core Reduction
Core Reduction	CRD.GV.092	11691	PS	0.00	(24,000)	0	0	(24,000)	Core Reduction
Core Reduction	CRD.GV.116	11691	PS	0.00	(176,875)	0	0	(176,875)	Core Reduction
Core Reduction	CRD.GV.118	11691	PS	(6.00)	(232,892)	0	0	(232,892)	Core Reduction
Core Reduction	CRD.GV.119	11691	PS	(9.00)	(396,717)	0	0	(396,717)	Core Reduction
Core Reduction	CRD.GV.120	11691	PS	(4.00)	(151,199)	0	0	(151,199)	Core Reduction
Core Reduction	CRD.GV.093	11692	EE	0.00	(41,500)	0	0	(41,500)	Core Reduction
Core Reduction	CRD.GV.094	11692	EE	0.00	(81,800)	0	0	(81,800)	Core Reduction

CORE DECISION ITEM

Revenue

Budget Unit 190010B

Taxation

CORE - Taxation

Bill Section 4.010

Core Reduction	CRD.GV.109	11692	EE	0.00	(30,000)	0	0	(30,000)	Core Reduction
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Core Reduction	CRD.GV.122	11692	EE	0.00	(10,573)	0	0	(10,573)	Core Reduction
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Net Governor Recommended Changes

(19.00)	(1,175,556)	0	0	(1,175,556)
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Governor's Recommended Core

PS	507.70	25,950,608	0	999,523	26,950,131
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EE	0.00	2,030,758	0	16,329	2,047,087
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PD	0.00	0	0	0	0
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TRF	0.00	0	0	0	0
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Total	507.70	27,981,366	0	1,015,852	28,997,218
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CORE DECISION ITEM

Revenue
Taxation
CORE - Taxation

Budget Unit 190010B

Bill Section 4.010

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Salary Differential	0	0.00	15,450	0.00	0	0.00	4,275	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	110,318	0.00	0	0.00	29,356	0.00	0	0.00	0	0.00
Benefit Eligible Wages	26,209,649	513.00	22,867,028	490.72	27,144,830	513.00	9,569,683	198.01	27,961,814	526.70	26,950,131	507.70
Planned Hourly Wages	0	0.00	89,139	2.45	0	0.00	33,621	0.95	0	0.00	0	0.00
Seasonal Wages	0	0.00	778,669	22.25	0	0.00	220,086	6.28	0	0.00	0	0.00
Total PS	26,209,649	513.00	23,860,603	515.43	27,144,830	513.00	9,857,020	205.24	27,961,814	526.70	26,950,131	507.70
In State Travel	34,298	0.00	22,610	0.00	34,505	0.00	7,519	0.00	37,505	0.00	22,505	0.00
Out of State Travel	48,010	0.00	29,761	0.00	48,090	0.00	10,154	0.00	50,090	0.00	23,590	0.00
Supplies	431,923	0.00	87,334	0.00	356,923	0.00	67,981	0.00	369,923	0.00	298,923	0.00
Professional Development	371,901	0.00	186,633	0.00	371,901	0.00	42,546	0.00	376,901	0.00	336,328	0.00
Communications Services and Supplies	379,337	0.00	392,601	0.00	379,337	0.00	150,837	0.00	400,337	0.00	400,337	0.00
Professional Services	612,486	0.00	347,812	0.00	612,486	0.00	37,359	0.00	593,486	0.00	593,486	0.00
Maintenance and Repair Services	255,377	0.00	1,816,862	0.00	255,377	0.00	0	0.00	256,377	0.00	256,377	0.00
Motorized Equipment	503	0.00	0	0.00	503	0.00	0	0.00	653	0.00	653	0.00
Office Equipment Expenses	85,000	0.00	12,999	0.00	85,000	0.00	1,863	0.00	85,022	0.00	74,222	0.00
Other Equipment	500	0.00	6,524	0.00	500	0.00	1,561	0.00	550	0.00	550	0.00
Property and Improvements Expenses	2,500	0.00	0	0.00	2,500	0.00	0	0.00	2,500	0.00	2,500	0.00
Building Lease Payments Operating	1	0.00	0	0.00	1	0.00	0	0.00	51	0.00	51	0.00
Equipment Lease Payments	3,001	0.00	0	0.00	3,001	0.00	0	0.00	3,008	0.00	3,008	0.00
Miscellaneous Expenses	33,257	0.00	5,812	0.00	33,257	0.00	3,081	0.00	33,557	0.00	33,557	0.00
Rebillable Expenses	1,000	0.00	0	0.00	1,000	0.00	0	0.00	1,000	0.00	1,000	0.00
Total EE	2,259,094	0.00	2,908,949	0.00	2,184,381	0.00	322,900	0.00	2,210,960	0.00	2,047,087	0.00

CORE DECISION ITEM

Revenue
Taxation
CORE - Taxation

Budget Unit 190010B
Bill Section 4.010

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	28,468,743	513.00	26,769,552	515.43	29,329,211	513.00	10,179,921	205.24	30,172,774	526.70	28,997,218	507.70

CORE DECISION ITEM

Revenue
Taxation
CORE - Integrated Tax System

Budget Unit 190011B
Bill Section 4.010

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,500,000	0	150,000	7,650,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1606:Missouri Veterans Health and Care Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,500,000	0	150,000	7,650,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1606:Missouri Veterans Health and Care Fund

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue
Taxation
CORE - Integrated Tax System

Budget Unit 190011B
Bill Section 4.010

The Department collects approximately \$13.9 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system. The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020. The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system.

The Department requests continued funding of \$7.65 million for the following:

- *Various system enhancements including; Intelligent operational reporting, enhanced machine learning tools, mobile application filing and paying, enhanced collection tools, and tools to help prevent fraud.
- *Software maintenance
- *Ongoing system maintenance and operational support.
- *Enhance collection of the Missouri tax on marijuana sales.

More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, which includes collection of over 2,500 different local political subdivision taxes, neither the Department nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. The General Assembly appropriated \$150,000 to the Department to make upgrades to Revenue Premier which will enhance collection of the Missouri Marijuana sales.

3. PROGRAM LISTING (list programs included in this core funding)

Integrated Tax

CORE DECISION ITEM

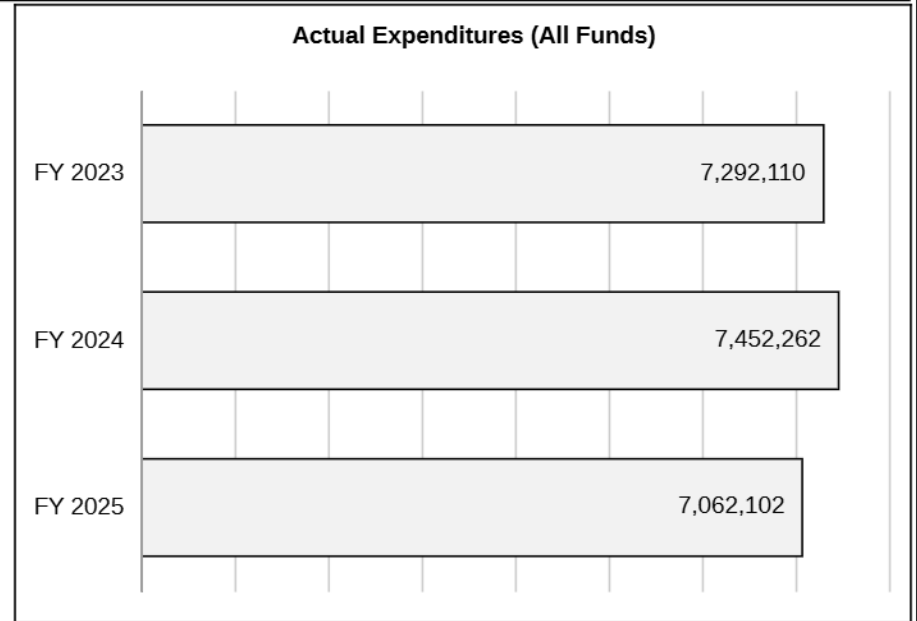
Revenue
Taxation
CORE - Integrated Tax System

Budget Unit 190011B

Bill Section 4.010

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	7,650,000	7,650,000	7,650,000	7,650,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	7,650,000	7,650,000	7,650,000	7,650,000
Actual Expenditures (all Fund	7,292,110	7,452,262	7,062,102	680,426
Unexpended (All Funds)	357,890	197,738	587,898	6,969,574
Unexpended by Fund:				
General Revenue	207,890	47,738	437,898	6,819,574
Federal	0	0	0	0
Other	150,000	150,000	150,000	150,000



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Taxation
CORE - Integrated Tax System

Budget Unit 190011B

Bill Section 4.010

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Taxation
CORE - Integrated Tax System

Budget Unit 190011B

Bill Section 4.010

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	

CORE DECISION ITEM

Revenue
Taxation
CORE - Integrated Tax System

Budget Unit 190011B

Bill Section 4.010

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	1,000	0.00	0	0.00	1,000	0.00	0	0.00	1,000	0.00	1,000	0.00
Professional Services	7,414,000	0.00	6,492,950	0.00	7,414,000	0.00	255,779	0.00	7,414,000	0.00	7,414,000	0.00
Maintenance and Repair Services	225,000	0.00	564,594	0.00	225,000	0.00	424,647	0.00	225,000	0.00	225,000	0.00
Other Equipment	10,000	0.00	4,558	0.00	10,000	0.00	0	0.00	10,000	0.00	10,000	0.00
Total EE	7,650,000	0.00	7,062,102	0.00	7,650,000	0.00	680,426	0.00	7,650,000	0.00	7,650,000	0.00
Grand Total	7,650,000	0.00	7,062,102	0.00	7,650,000	0.00	680,426	0.00	7,650,000	0.00	7,650,000	0.00

CORE DECISION ITEM

Revenue
Motor Vehicle and Driver Licensing
CORE - Motor Vehicle and Driver Licensing

Budget Unit 190013B

Bill Section 4.015

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	539,171	67,753	806,192	1,413,116
EE	355,232	253,776	283,324	892,332
PSD	0	0	0	0
TRF	0	0	0	0
Total	894,403	321,529	1,089,516	2,305,448

FTE	22.05	1.00	19.40	42.45
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal
Other Funds: 1588:Motor Vehicle Commission Fund
1775:Department of Revenue Specialty Plate Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	539,171	67,753	806,192	1,413,116
EE	234,806	253,776	283,324	771,906
PSD	0	0	0	0
TRF	0	0	0	0
Total	773,977	321,529	1,089,516	2,185,022

FTE	22.05	1.00	19.40	42.45
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal
Other Funds: 1588:Motor Vehicle Commission Fund
1775:Department of Revenue Specialty Plate Fund

2. CORE DESCRIPTION

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals;
- Issuing nondriver licenses (identification cards);
- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;
- Issuing disabled placards and temporary registration permits;
- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;
- Issuing business licenses to title services, lease rental companies, and salvage dealers;
- Managing public motor vehicle and driver licensing call centers; and
- Overseeing the operations of approximately 174 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses

The Federal amount listed in the core is currently uncommitted appropriation authority.

Additional divisional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

Revenue

Budget Unit 190013B

Motor Vehicle and Driver Licensing

CORE - Motor Vehicle and Driver Licensing

Bill Section 4.015

3. PROGRAM LISTING (list programs included in this core funding)

Motor Vehicle and Driver Licensing Division:

Compliance and Investigation Bureau

Driver License Bureau

License Office Bureau

Motor Vehicle Bureau

CORE DECISION ITEM

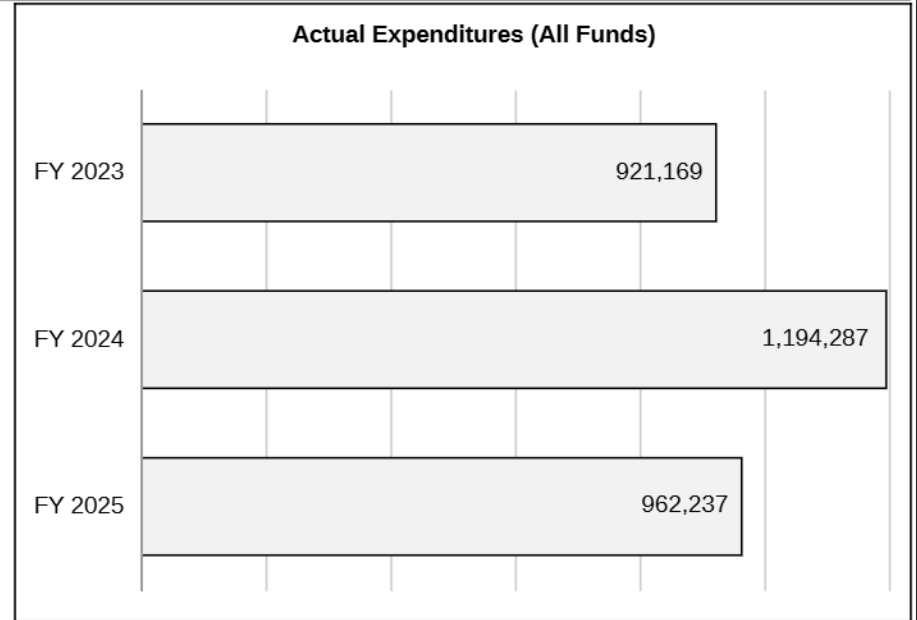
Revenue
Motor Vehicle and Driver Licensing
CORE - Motor Vehicle and Driver Licensing

Budget Unit 190013B

Bill Section 4.015

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	1,517,167	1,579,839	1,697,897	1,701,060
Less Reverted (All Funds)	(25,327)	(26,538)	(27,023)	(26,820)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	(10,000)	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,491,840	1,543,301	1,670,874	1,674,240
Actual Expenditures (all Fund	921,169	1,194,287	962,237	378,064
Unexpended (All Funds)	570,671	349,014	708,637	1,296,176
Unexpended by Fund:				
General Revenue	146,840	1,617	212,681	595,257
Federal	163,931	164,205	257,315	257,350
Other	259,900	183,192	238,641	443,569



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Motor Vehicle and Driver Licensing
CORE - Motor Vehicle and Driver Licensing

Budget Unit 190013B

Bill Section 4.015

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	32.05	538,764	3,574	293,921	836,259	
	EE	0.00	355,232	253,776	255,793	864,801	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	32.05	893,996	257,350	549,714	1,701,060	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	32.05	538,764	3,574	293,921	836,259	
	EE	0.00	355,232	253,776	255,793	864,801	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	32.05	893,996	257,350	549,714	1,701,060	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Motor Vehicle and Driver Licensing
CORE - Motor Vehicle and Driver Licensing

Budget Unit 190013B

Bill Section 4.015

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.008	11710	PS	0.00	407	0	0	407	MV Refunds Core Reallocation from Admin to MVDL
Core Reallocation	CRA.19B.012	11712	PS	1.00	0	64,179	0	64,179	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.012	11714	PS	9.40	0	0	512,271	512,271	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.012	11715	EE	0.00	0	0	27,531	27,531	CIB Core Reallocation - GCO to MVDL
Net Department Request Adjustments				10.40	407	64,179	539,802	604,388	
Department Request Core									
			PS	42.45	539,171	67,753	806,192	1,413,116	
			EE	0.00	355,232	253,776	283,324	892,332	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	42.45	894,403	321,529	1,089,516	2,305,448	
Governor Recommended Changes									
Core Reduction	CRD.GV.117	11711	EE	0.00	(120,426)	0	0	(120,426)	Core Reduction
Net Governor Recommended Changes				0.00	(120,426)	0	0	(120,426)	
Governor's Recommended Core									
			PS	42.45	539,171	67,753	806,192	1,413,116	
			EE	0.00	234,806	253,776	283,324	771,906	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	42.45	773,977	321,529	1,089,516	2,185,022	

CORE DECISION ITEM

Revenue
Motor Vehicle and Driver Licensing
CORE - Motor Vehicle and Driver Licensing

Budget Unit 190013B

Bill Section 4.015

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	6,925	0.00	0	0.00	512	0.00	0	0.00	0	0.00
Benefit Eligible Wages	808,096	32.05	728,748	17.89	836,259	32.05	281,839	6.77	1,413,116	42.45	1,413,116	42.45
Total PS	808,096	32.05	735,673	17.89	836,259	32.05	282,351	6.77	1,413,116	42.45	1,413,116	42.45
In State Travel	735	0.00	2,114	0.00	735	0.00	191	0.00	5,257	0.00	5,257	0.00
Out of State Travel	4	0.00	9,682	0.00	4	0.00	502	0.00	4	0.00	4	0.00
Supplies	241,319	0.00	157,221	0.00	241,319	0.00	86,265	0.00	253,319	0.00	253,319	0.00
Professional Development	1,913	0.00	900	0.00	1,913	0.00	0	0.00	4,914	0.00	4,914	0.00
Communications Services and Supplies	15,191	0.00	0	0.00	15,191	0.00	0	0.00	18,994	0.00	18,994	0.00
Professional Services	595,689	0.00	54,649	0.00	570,689	0.00	8,755	0.00	571,689	0.00	451,263	0.00
Maintenance and Repair Services	27,877	0.00	1,998	0.00	27,877	0.00	0	0.00	30,079	0.00	30,079	0.00
Motorized Equipment	4	0.00	0	0.00	4	0.00	0	0.00	5	0.00	5	0.00
Office Equipment Expenses	1,009	0.00	0	0.00	1,009	0.00	0	0.00	1,009	0.00	1,009	0.00
Other Equipment	3,026	0.00	0	0.00	3,026	0.00	0	0.00	4,026	0.00	4,026	0.00
Property and Improvements Expenses	671	0.00	0	0.00	671	0.00	0	0.00	671	0.00	671	0.00
Building Lease Payments Operating	5	0.00	0	0.00	5	0.00	0	0.00	5	0.00	5	0.00
Equipment Lease Payments	6	0.00	0	0.00	6	0.00	0	0.00	7	0.00	7	0.00
Miscellaneous Expenses	2,349	0.00	0	0.00	2,349	0.00	0	0.00	2,350	0.00	2,350	0.00
Rebillable Expenses	3	0.00	0	0.00	3	0.00	0	0.00	3	0.00	3	0.00
Total EE	889,801	0.00	226,564	0.00	864,801	0.00	95,713	0.00	892,332	0.00	771,906	0.00

CORE DECISION ITEM

Revenue
Motor Vehicle and Driver Licensing
CORE - Motor Vehicle and Driver Licensing

Budget Unit 190013B

Bill Section 4.015

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	1,697,897	32.05	962,237	17.89	1,701,060	32.05	378,064	6.77	2,305,448	42.45	2,185,022	42.45

CORE DECISION ITEM

Revenue

Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 4.020

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	1,770,633	218,321	152,005	2,140,959
EE	165,847	211,728	3,932	381,507
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,936,480	430,049	155,937	2,522,466

FTE	28.20	2.00	1.10	31.30
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal
Other Funds: 1588:Motor Vehicle Commission Fund
1984:Tobacco Control Special Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	1,641,245	218,321	152,005	2,011,571
EE	150,603	211,728	3,932	366,263
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,791,848	430,049	155,937	2,377,834

FTE	26.20	2.00	1.10	29.30
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal
Other Funds: 1588:Motor Vehicle Commission Fund
1984:Tobacco Control Special Fund

2. CORE DESCRIPTION

The General Counsel's Office (GCO) provides comprehensive legal support to all operational and support divisions in the Department to assist the divisions in accomplishing the Department's goals and objectives. GCO attorneys and staff provide legal research and advice for the divisions, defend complex litigation before the Administrative Hearing Commission, Missouri circuit courts and federal bankruptcy courts; work with the Attorney General's Office in defending complex litigation involving the Department; prepare legal analysis on pending legislation; draft and review contracts; draft and review administrative rules; administer the Departments compliance with the Sunshine law; advises on personanel issues, and ensure the Departments compliance with privacy and confidentiality laws.

Additional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

General Counsel's Office

CORE DECISION ITEM

Revenue

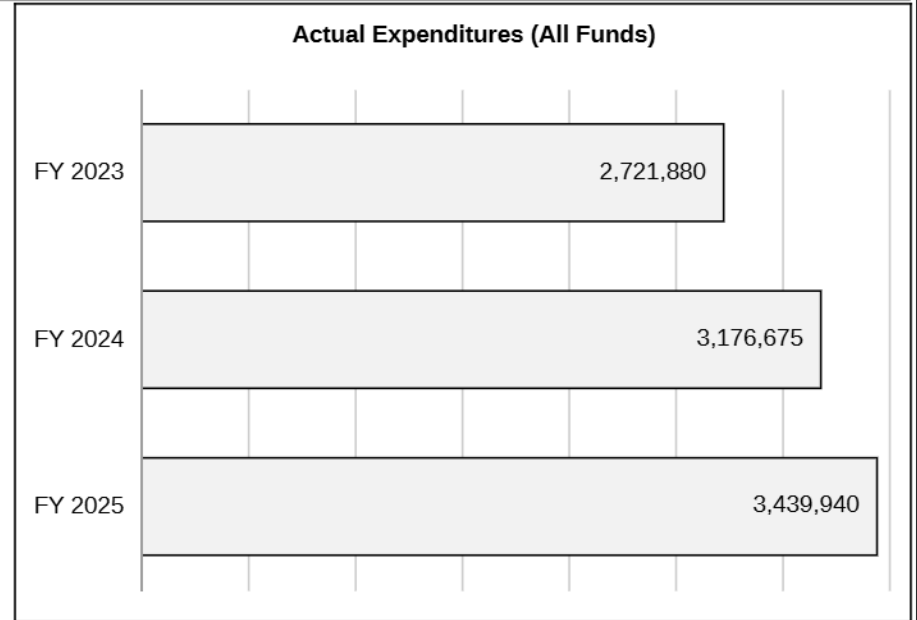
Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 4.020

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	3,504,980	3,764,812	3,872,974	3,971,083
Less Reverted (All Funds)	(74,172)	(79,901)	(81,874)	(83,434)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	40,000	10,000	0
Budget Authority (All Funds)	3,430,808	3,724,911	3,801,100	3,887,649
Actual Expenditures (all Fund	2,721,880	3,176,675	3,439,940	1,425,466
Unexpended (All Funds)	708,928	548,236	361,160	2,462,183
Unexpended by Fund:				
General Revenue	293,815	180,735	296	1,628,254
Federal	301,533	292,179	295,836	428,010
Other	113,580	75,322	65,028	405,920



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190014B
CORE - General Counsel's Office	Bill Section 4.020

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	55.40	2,588,690	282,500	664,276	3,535,466	
	EE	0.00	192,426	211,728	31,463	435,617	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	55.40	2,781,116	494,228	695,739	3,971,083	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	55.40	2,588,690	282,500	664,276	3,535,466	
	EE	0.00	192,426	211,728	31,463	435,617	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	55.40	2,781,116	494,228	695,739	3,971,083	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190014B
CORE - General Counsel's Office	Bill Section 4.020

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.009	11739	PS	(13.70)	(816,984)	0	0	(816,984)	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.010	11739	PS	0.00	(1,073)	0	0	(1,073)	IACB Core Reallocation - GCO to Admin
Core Reallocation	CRA.19B.011	16733	PS	(1.00)	0	(64,179)	0	(64,179)	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.011	11745	PS	(9.40)	0	0	(512,271)	(512,271)	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.011	18246	PS	0.00	0	0	0	0	CIB Core Reallocation - GCO to MVDL
Core Reallocation	CRA.19B.009	11740	EE	0.00	(26,579)	0	0	(26,579)	CTIB Core Reallocation - GCO to Taxation
Core Reallocation	CRA.19B.011	11746	EE	0.00	0	0	(27,531)	(27,531)	CIB Core Reallocation - GCO to MVDL
Net Department Request Adjustments				(24.10)	(844,636)	(64,179)	(539,802)	(1,448,617)	
Department Request Core									
			PS	31.30	1,770,633	218,321	152,005	2,140,959	
			EE	0.00	165,847	211,728	3,932	381,507	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				31.30	1,936,480	430,049	155,937	2,522,466	
Governor Recommended Changes									
Core Reduction	CRD.GV.115	11739	PS	(1.00)	(99,621)	0	0	(99,621)	Core Reduction
Core Reduction	CRD.GV.121	11739	PS	(1.00)	(29,767)	0	0	(29,767)	Core Reduction
Core Reduction	CRD.GV.090	11740	EE	0.00	(2,752)	0	0	(2,752)	Core Reduction
Core Reduction	CRD.GV.093	11740	EE	0.00	(8,681)	0	0	(8,681)	Core Reduction
Core Reduction	CRD.GV.094	11740	EE	0.00	(3,811)	0	0	(3,811)	Core Reduction

CORE DECISION ITEM

Revenue

Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 4.020

Net Governor Recommended Changes	(2.00)	(144,632)	0	0	(144,632)
Governor's Recommended Core					
PS	29.30	1,641,245	218,321	152,005	2,011,571
EE	0.00	150,603	211,728	3,932	366,263
PD	0.00	0	0	0	0
TRF	0.00	0	0	0	0
Total	29.30	1,791,848	430,049	155,937	2,377,834

CORE DECISION ITEM

Revenue	Budget Unit 190014B
CORE - General Counsel's Office	Bill Section 4.020

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	25,488	0.00	0	0.00	3,047	0.00	0	0.00	0	0.00
Benefit Eligible Wages	3,488,304	62.80	3,126,012	50.84	3,535,466	55.40	1,328,394	21.10	2,140,959	31.30	2,011,571	29.30
Planned Hourly Wages	0	0.00	28,392	0.48	0	0.00	20,864	0.39	0	0.00	0	0.00
Seasonal Wages	0	0.00	44,378	0.87	0	0.00	0	0.00	0	0.00	0	0.00
Total PS	3,488,304	62.80	3,224,269	52.19	3,535,466	55.40	1,352,305	21.49	2,140,959	31.30	2,011,571	29.30
In State Travel	72,462	0.00	25,254	0.00	71,678	0.00	10,089	0.00	64,156	0.00	64,156	0.00
Out of State Travel	49,431	0.00	22,142	0.00	34,450	0.00	12,778	0.00	32,450	0.00	23,769	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Supplies	162,808	0.00	54,310	0.00	214,808	0.00	23,912	0.00	189,808	0.00	183,245	0.00
Professional Development	40,756	0.00	34,653	0.00	62,256	0.00	9,563	0.00	54,255	0.00	54,255	0.00
Communications Services and Supplies	16,661	0.00	16,724	0.00	16,661	0.00	6,309	0.00	11,858	0.00	11,858	0.00
Professional Services	19,594	0.00	15,275	0.00	16,094	0.00	5,692	0.00	14,094	0.00	14,094	0.00
Maintenance and Repair Services	12,203	0.00	12,035	0.00	8,915	0.00	3,582	0.00	5,713	0.00	5,713	0.00
Motorized Equipment	1,101	0.00	17,004	0.00	1,101	0.00	0	0.00	950	0.00	950	0.00
Office Equipment Expenses	250	0.00	2,616	0.00	250	0.00	519	0.00	228	0.00	228	0.00
Other Equipment	1,600	0.00	4,311	0.00	1,600	0.00	201	0.00	550	0.00	550	0.00
Property and Improvements Expenses	0	0.00	8,900	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Building Lease Payments Operating	500	0.00	0	0.00	500	0.00	0	0.00	450	0.00	450	0.00
Equipment Lease Payments	52	0.00	0	0.00	52	0.00	0	0.00	44	0.00	44	0.00
Miscellaneous Expenses	7,251	0.00	2,448	0.00	7,251	0.00	516	0.00	6,950	0.00	6,950	0.00
Total EE	384,670	0.00	215,670	0.00	435,617	0.00	73,161	0.00	381,507	0.00	366,263	0.00

CORE DECISION ITEM

Revenue	Budget Unit 190014B
CORE - General Counsel's Office	Bill Section 4.020

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	3,872,974	62.80	3,439,940	52.19	3,971,083	55.40	1,425,466	21.49	2,522,466	31.30	2,377,834	29.30

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 4.025

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	2,258,545	2,688	0	2,261,233
EE	371,227	0	0	371,227
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,629,772	2,688	0	2,632,460

FTE	46.89	0.00	0.00	46.89
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	2,050,574	2,688	0	2,053,262
EE	230,988	0	0	230,988
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,281,562	2,688	0	2,284,250

FTE	42.89	0.00	0.00	42.89
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1132:Department of Revenue Federal

2. CORE DESCRIPTION

The Administration Division provides administrative support and executive leadership to help all Department divisions by enabling them to focus on their primary responsibilities with effective communication strategies, responding to legislative contacts, processing fiscal notes, human resource and payroll processing, professional development initiatives, financial and general services, and performing internal audits and reviews to ensure the Department and contractors are in compliance.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receipts and disburses child support payments. The Department is in the process of transferring these duties and funding back to DSS.

Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 4.025

Administration Division:
Director's Office
Financial Services Bureau
General Services Bureau
Human Resources
Internal Audit and Compliance Bureau

CORE DECISION ITEM

Revenue

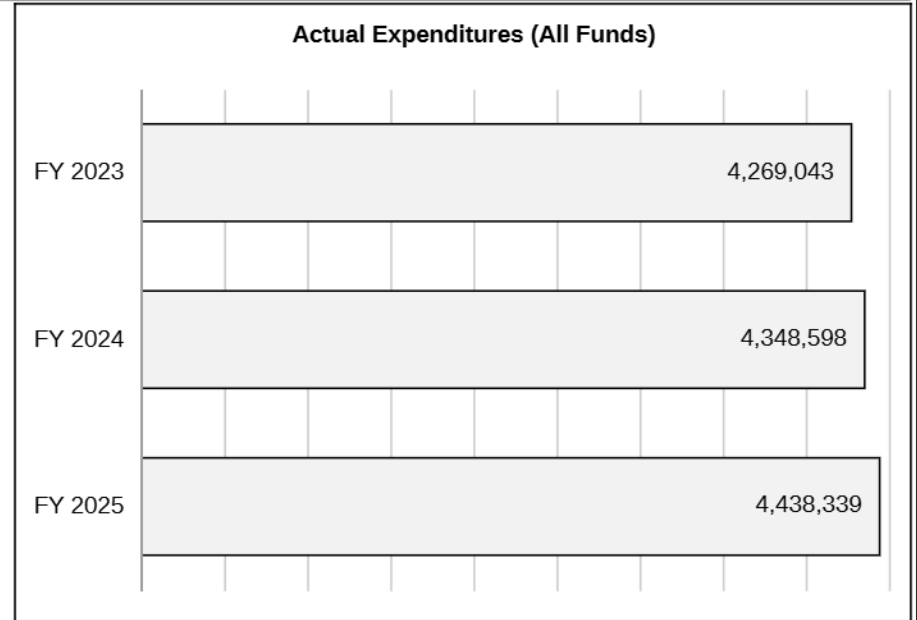
Budget Unit 190015B

CORE - Division of Administration

Bill Section 4.025

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	6,867,384	7,019,460	7,161,074	7,673,430
Less Reverted (All Funds)	(55,189)	(59,503)	(63,653)	(78,873)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	6,812,195	6,959,957	7,097,421	7,594,557
Actual Expenditures (all Fund	4,269,043	4,348,598	4,438,339	1,909,684
Unexpended (All Funds)	2,543,152	2,611,359	2,659,082	5,684,873
Unexpended by Fund:				
General Revenue	32,545	50,943	30,493	1,640,358
Federal	1,959,962	1,992,271	2,013,700	2,922,027
Other	550,645	568,145	614,888	1,122,487



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190015B
CORE - Division of Administration	Bill Section 4.025

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	49.51	2,257,879	75,487	35,931	2,369,297	
	EE	0.00	371,227	3,470,006	1,462,900	5,304,133	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	49.51	2,629,106	3,545,493	1,498,831	7,673,430	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	49.51	2,257,879	75,487	35,931	2,369,297	
	EE	0.00	371,227	3,470,006	1,462,900	5,304,133	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	49.51	2,629,106	3,545,493	1,498,831	7,673,430	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190015B
CORE - Division of Administration	Bill Section 4.025

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Transfer Out	CTO.19B.001	13644	PS	(1.74)	0	(72,799)	0	(72,799)	Transfer Child Support to DSS
Core Transfer Out	CTO.19B.001	13646	PS	(0.88)	0	0	(35,931)	(35,931)	Transfer Child Support to DSS
Core Reallocation	CRA.19B.007	11751	PS	0.00	(407)	0	0	(407)	MV Refunds Core Reallocation from Admin to MVDL
Core Reallocation	CRA.19B.010	11751	PS	0.00	1,073	0	0	1,073	IACB Core Reallocation - GCO to Admin
Core Transfer Out	CTO.19B.001	13645	EE	0.00	0	(3,470,006)	0	(3,470,006)	Transfer Child Support to DSS
Core Transfer Out	CTO.19B.001	13647	EE	0.00	0	0	(1,462,900)	(1,462,900)	Transfer Child Support to DSS
Net Department Request Adjustments				(2.62)	666	(3,542,805)	(1,498,831)	(5,040,970)	
Department Request Core									
			PS	46.89	2,258,545	2,688	0	2,261,233	
			EE	0.00	371,227	0	0	371,227	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				46.89	2,629,772	2,688	0	2,632,460	
Governor Recommended Changes									
Core Reduction	CRD.GV.110	11751	PS	(4.00)	(207,971)	0	0	(207,971)	Core Reduction
Core Reallocation	CRA.GV.016	11751	PS	0.00	1,599	0	0	1,599	Reallocating prior year pay plan funding to core
Core Reallocation	CRA.GV.016	20082	PS	0.00	(1,599)	0	0	(1,599)	Reallocating prior year pay plan funding to core
Core Reduction	CRD.GV.094	11752	EE	0.00	(140,000)	0	0	(140,000)	Core Reduction
Core Reduction	CRD.GV.122	11752	EE	0.00	(239)	0	0	(239)	Core Reduction
Net Governor Recommended Changes				(4.00)	(348,210)	0	0	(348,210)	

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 4.025

Governor's Recommended Core

PS	42.89	2,050,574	2,688	0	2,053,262
EE	0.00	230,988	0	0	230,988
PD	0.00	0	0	0	0
TRF	0.00	0	0	0	0
Total	42.89	2,281,562	2,688	0	2,284,250

CORE DECISION ITEM

Revenue	Budget Unit 190015B
CORE - Division of Administration	Bill Section 4.025

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	18,977	0.00	0	0.00	1,770	0.00	0	0.00	0	0.00
Benefit Eligible Wages	1,906,453	42.11	1,760,968	31.30	2,369,297	49.51	837,099	14.05	2,261,233	46.89	2,053,262	42.89
Planned Hourly Wages	0	0.00	5,330	0.06	0	0.00	2,724	0.03	0	0.00	0	0.00
Total PS	1,906,453	42.11	1,785,275	31.37	2,369,297	49.51	841,594	14.09	2,261,233	46.89	2,053,262	42.89
In State Travel	8,297	0.00	7,637	0.00	9,521	0.00	2,031	0.00	9,521	0.00	9,521	0.00
Out of State Travel	5,114	0.00	21,435	0.00	20,114	0.00	17,439	0.00	20,114	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Supplies	707,459	0.00	467,203	0.00	730,459	0.00	221,569	0.00	140,459	0.00	105,573	0.00
Professional Development	17,700	0.00	38,080	0.00	21,200	0.00	9,280	0.00	21,200	0.00	10,961	0.00
Communications Services and Supplies	6,373	0.00	3,404	0.00	6,373	0.00	0	0.00	6,373	0.00	6,373	0.00
Professional Services	4,363,122	0.00	2,083,537	0.00	4,366,622	0.00	809,993	0.00	23,716	0.00	23,716	0.00
Housekeeping and Janitorial Services	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Maintenance and Repair Services	135,000	0.00	22,696	0.00	138,288	0.00	3,849	0.00	138,288	0.00	63,288	0.00
Motorized Equipment	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Office Equipment Expenses	5,000	0.00	517	0.00	5,000	0.00	444	0.00	5,000	0.00	5,000	0.00
Other Equipment	5,001	0.00	3,266	0.00	5,001	0.00	0	0.00	5,001	0.00	5,001	0.00
Property and Improvements Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Building Lease Payments Operating	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Equipment Lease Payments	50	0.00	0	0.00	50	0.00	0	0.00	50	0.00	50	0.00
Miscellaneous Expenses	1,500	0.00	5,290	0.00	1,500	0.00	3,485	0.00	1,500	0.00	1,500	0.00
Total EE	5,254,621	0.00	2,653,064	0.00	5,304,133	0.00	1,068,091	0.00	371,227	0.00	230,988	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 4.025

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	7,161,074	42.11	4,438,339	31.37	7,673,430	49.51	1,909,684	14.09	2,632,460	46.89	2,284,250	42.89

CORE DECISION ITEM

Revenue

Budget Unit 190016B

CORE - Postage

Bill Section 4.025

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	4,320,418	0	50,745	4,371,163
PSD	0	0	0	0
TRF	0	0	0	0
Total	4,320,418	0	50,745	4,371,163

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1275:Health Initiatives Fund
1588:Motor Vehicle Commission Fund
1609:Conservation Commission Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	4,320,418	0	50,745	4,371,163
PSD	0	0	0	0
TRF	0	0	0	0
Total	4,320,418	0	50,745	4,371,163

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1275:Health Initiatives Fund
1588:Motor Vehicle Commission Fund
1609:Conservation Commission Fund

2. CORE DESCRIPTION

The Department postage appropriations support the annual processing of approximately 10 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of marine craft registration renewal notices, marine craft titles, collection and enforcement notices, and statutorily required pieces of certified mail. Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail. These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marine craft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

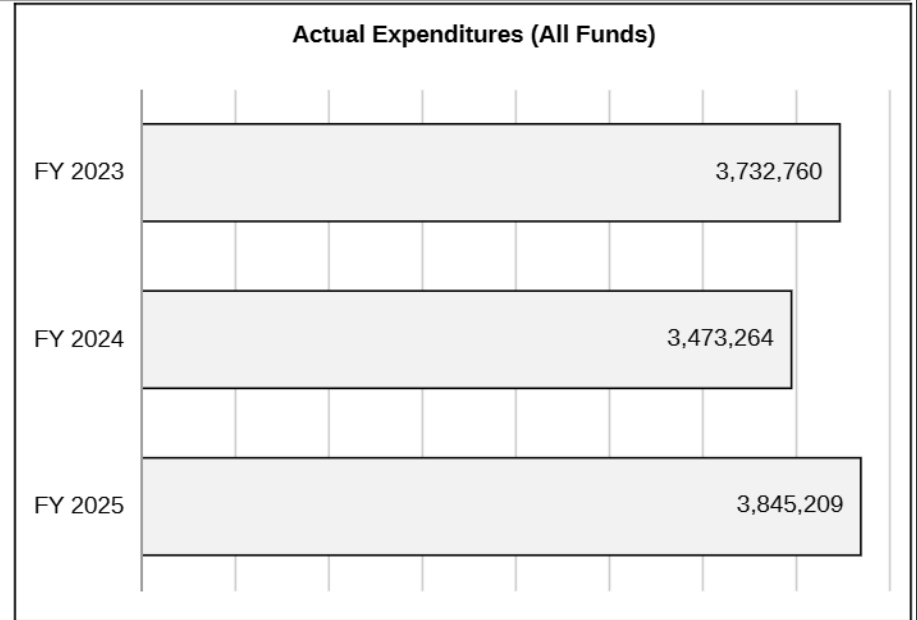
Budget Unit 190016B

CORE - Postage

Bill Section 4.025

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	3,579,928	3,579,928	3,963,377	4,371,163
Less Reverted (All Funds)	(97,168)	(106,036)	(117,540)	(129,774)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	250,000	0	0	0
Budget Authority (All Funds)	3,732,760	3,473,892	3,845,837	4,241,389
Actual Expenditures (all Fund	3,732,760	3,473,264	3,845,209	1,619,786
Unexpended (All Funds)	0	628	628	2,621,603
Unexpended by Fund:				
General Revenue	0	628	628	2,571,019
Federal	0	0	0	0
Other	0	0	0	50,584



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190016B
CORE - Postage	Bill Section 4.025

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	4,320,418	0	50,745	4,371,163	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	4,320,418	0	50,745	4,371,163	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	4,320,418	0	50,745	4,371,163	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	4,320,418	0	50,745	4,371,163	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190016B

CORE - Postage

Bill Section 4.025

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	4,320,418	0	50,745	4,371,163	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	4,320,418	0	50,745	4,371,163	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	4,320,418	0	50,745	4,371,163	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	4,320,418	0	50,745	4,371,163	

CORE DECISION ITEM

Revenue **Budget Unit 190016B**

CORE - Postage **Bill Section 4.025**

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
In State Travel	675	0.00	210	0.00	675	0.00	1,835	0.00	675	0.00	675	0.00
Supplies	3,404,563	0.00	3,366,780	0.00	3,812,349	0.00	1,426,400	0.00	3,812,349	0.00	3,812,349	0.00
Professional Development	677	0.00	835	0.00	677	0.00	2,350	0.00	677	0.00	677	0.00
Communications Services and Supplies	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	25	0.00
Professional Services	348,962	0.00	338,119	0.00	348,962	0.00	149,430	0.00	348,962	0.00	348,962	0.00
Maintenance and Repair Services	102,000	0.00	133,929	0.00	102,000	0.00	35,809	0.00	102,000	0.00	102,000	0.00
Office Equipment Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	25	0.00
Other Equipment	100,000	0.00	0	0.00	100,000	0.00	0	0.00	100,000	0.00	100,000	0.00
Equipment Lease Payments	6,425	0.00	5,337	0.00	6,425	0.00	3,963	0.00	6,425	0.00	6,425	0.00
Miscellaneous Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	25	0.00
Total EE	3,963,377	0.00	3,845,209	0.00	4,371,163	0.00	1,619,786	0.00	4,371,163	0.00	4,371,163	0.00
Grand Total	3,963,377	0.00	3,845,209	0.00	4,371,163	0.00	1,619,786	0.00	4,371,163	0.00	4,371,163	0.00

NEW DECISION ITEM

RANK: 005 OF 6

Budget Unit 190001B and 190016B

Revenue
Administration
Postage Rate Increase
DI# NOP.19B.005

Bill Section 4.005 and 4.025

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	398,556	0	271,383	669,939
PSD	0	0	0	0
TRF	0	0	0	0
Total	398,556	0	271,383	669,939
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department's postage appropriation supports the annual processing of approximately 10 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in July of 2025. There was an overall 7.2 percent increase to mail a letter, 8.9 percent increase to mail a postcard, and a 9.2 percent increase to mail certified. The requested General Revenue amount includes an 8.3 percent increase from our driver license vendor, Idemia. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were

NEW DECISION ITEM

RANK: 005 OF 6

Revenue
Administration
Postage Rate Increase
DI# NOP.19B.005

Budget Unit 190001B and 190016B

Bill Section 4.005 and 4.025

appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Letters - \$230,457
 Postcards - \$168,315
 Certified Fee Only - \$185,344
 Idemia - \$85,823
 Total FY27 Postage Increase - \$669,939

Core/Highway Collection Allocation:

Core
 1101-0075 = \$398,556

Highway Collections
 1644-1796 = \$271,383

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
619ZZZZ:Supplies	398,556		0		271,383		669,939		0
Total EE	398,556		0		271,383		669,939		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	398,556	0.00	0	0.00	271,383	0.00	669,939	0.00	0

NEW DECISION ITEM

RANK: 005 OF 6

Budget Unit 190001B and 190016B

**Revenue
Administration
Postage Rate Increase
DI# NOP.19B.005**

Bill Section 4.005 and 4.025

Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 4.030

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	400,000	0	0	400,000
TRF	0	0	0	0
Total	400,000	0	0	400,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Department collects taxes imposed on freight line companies as authorized by Sections 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Revenue Fund. The remaining proceeds are distributed to counties based on each county's percentage of rail track line to the aggregate total of the state. Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190018B

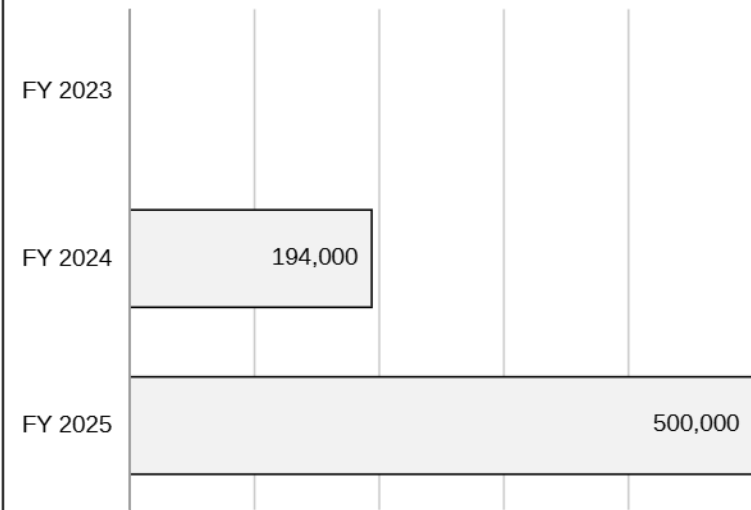
CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 4.030

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	200,000	200,000	500,000	400,000
Less Reverted (All Funds)	(6,000)	(6,000)	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	194,000	194,000	500,000	400,000
Actual Expenditures (all Fund	0	194,000	500,000	0
Unexpended (All Funds)	194,000	0	0	400,000
Unexpended by Fund:				
General Revenue	194,000	0	0	400,000
Federal	0	0	0	0
Other	0	0	0	0

Actual Expenditures (All Funds)



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190018B
CORE - Appropriated Tax Credits (Rolling Stock)	Bill Section 4.030

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	400,000	0	0	400,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	400,000	0	0	400,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	400,000	0	0	400,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	400,000	0	0	400,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190018B
CORE - Appropriated Tax Credits (Rolling Stock)	Bill Section 4.030

		Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments			0.00	0	0	0	0	
Department Request Core								
	PS		0.00	0	0	0	0	
	EE		0.00	0	0	0	0	
	PD		0.00	400,000	0	0	400,000	
	TRF		0.00	0	0	0	0	
	Total		0.00	400,000	0	0	400,000	
Governor Recommended Changes								
Core Reduction	CRD.GV.085 18972	PD	0.00	(400,000)	0	0	(400,000)	Core Reduction
Net Governor Recommended Changes			0.00	(400,000)	0	0	(400,000)	
Governor's Recommended Core								
	PS		0.00	0	0	0	0	
	EE		0.00	0	0	0	0	
	PD		0.00	0	0	0	0	
	TRF		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 4.030

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	500,000	0.00	500,000	0.00	400,000	0.00	0	0.00	400,000	0.00	0	0.00
Total PSD	500,000	0.00	500,000	0.00	400,000	0.00	0	0.00	400,000	0.00	0	0.00
Grand Total	500,000	0.00	500,000	0.00	400,000	0.00	0	0.00	400,000	0.00	0	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 4.030

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,091,155	2,091,155
TRF	0	0	0	0
Total	0	0	2,091,155	2,091,155

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1583:Port Authority AIM Zone Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,091,155	2,091,155
TRF	0	0	0	0
Total	0	0	2,091,155	2,091,155

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1583:Port Authority AIM Zone Fund

2. CORE DESCRIPTION

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent. This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 4.030

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	2,149,065	2,091,155	2,091,155	2,091,155
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,149,065	2,091,155	2,091,155	2,091,155
Actual Expenditures (all Fund	255,489	0	0	0
Unexpended (All Funds)	1,893,576	2,091,155	2,091,155	2,091,155
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,893,576	2,091,155	2,091,155	2,091,155

Actual Expenditures (All Funds)

FY 2023	255,489
FY 2024	
FY 2025	

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190019B
CORE - Port Aim Zone	Bill Section 4.030

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190019B
CORE - Port Aim Zone	Bill Section 4.030

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 4.030

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00
Total PSD	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00
Grand Total	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 4.030

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,000,000	1,000,000
TRF	0	0	0	0
Total	0	0	1,000,000	1,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1604:TIME Zone Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,000,000	1,000,000
TRF	0	0	0	0
Total	0	0	1,000,000	1,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1604:TIME Zone Fund

2. CORE DESCRIPTION

Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote economic development of the region. The Department, by statute, is allowed to appropriate an amount up to \$5,000,000 within a fiscal year.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 4.030

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 11/30/25							
Appropriations (All Funds)	0	1,000,000	1,000,000	1,000,000	FY 2023						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	0	1,000,000	1,000,000	1,000,000	FY 2024						
Actual Expenditures (all Fund	0	0	0	0							
Unexpended (All Funds)	0	1,000,000	1,000,000	1,000,000							
Unexpended by Fund:											
General Revenue	0	0	0	0	FY 2025						
Federal	0	0	0	0							
Other	0	1,000,000	1,000,000	1,000,000							

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190020B
CORE - TIME Zone	Bill Section 4.030

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,000,000	1,000,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,000,000	1,000,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 4.030

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,000,000	1,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,000,000	1,000,000	

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 4.030

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
Total PSD	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
Grand Total	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 4.035

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	900,000	0	0	900,000
PSD	2,000,000	0	0	2,000,000
TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	900,000	0	0	900,000
PSD	2,000,000	0	0	2,000,000
TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Department exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

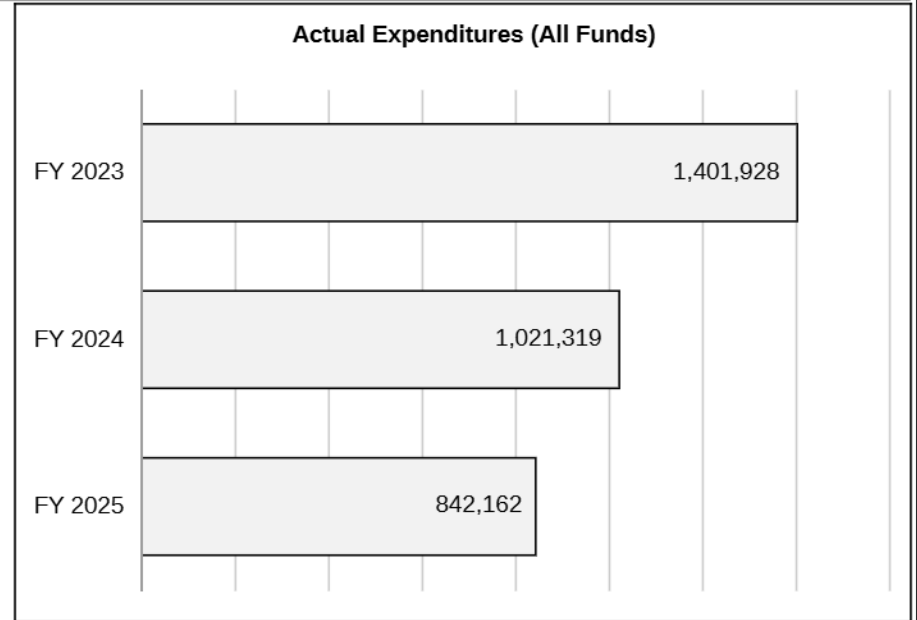
Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 4.035

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Actual Expenditures (all Fund	1,401,928	1,021,319	842,162	329,523
Unexpended (All Funds)	1,498,072	1,878,681	2,057,838	2,570,477
Unexpended by Fund:				
General Revenue	1,498,072	1,878,681	2,057,838	2,570,477
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190021B
CORE - Prosecuting Attorney/Collection Agency Fees	Bill Section 4.035

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,900,000	0	0	2,900,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,900,000	0	0	2,900,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190021B
CORE - Prosecuting Attorney/Collection Agency Fees	Bill Section 4.035

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,900,000	0	0	2,900,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,900,000	0	0	2,900,000	

CORE DECISION ITEM

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 4.035

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Professional Services	900,000	0.00	228,756	0.00	900,000	0.00	116,409	0.00	900,000	0.00	900,000	0.00
Total EE	900,000	0.00	228,756	0.00	900,000	0.00	116,409	0.00	900,000	0.00	900,000	0.00
Program Disbursements	2,000,000	0.00	613,406	0.00	2,000,000	0.00	213,114	0.00	2,000,000	0.00	2,000,000	0.00
Total PSD	2,000,000	0.00	613,406	0.00	2,000,000	0.00	213,114	0.00	2,000,000	0.00	2,000,000	0.00
Grand Total	2,900,000	0.00	842,162	0.00	2,900,000	0.00	329,523	0.00	2,900,000	0.00	2,900,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 4.040

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo, allow the Department to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

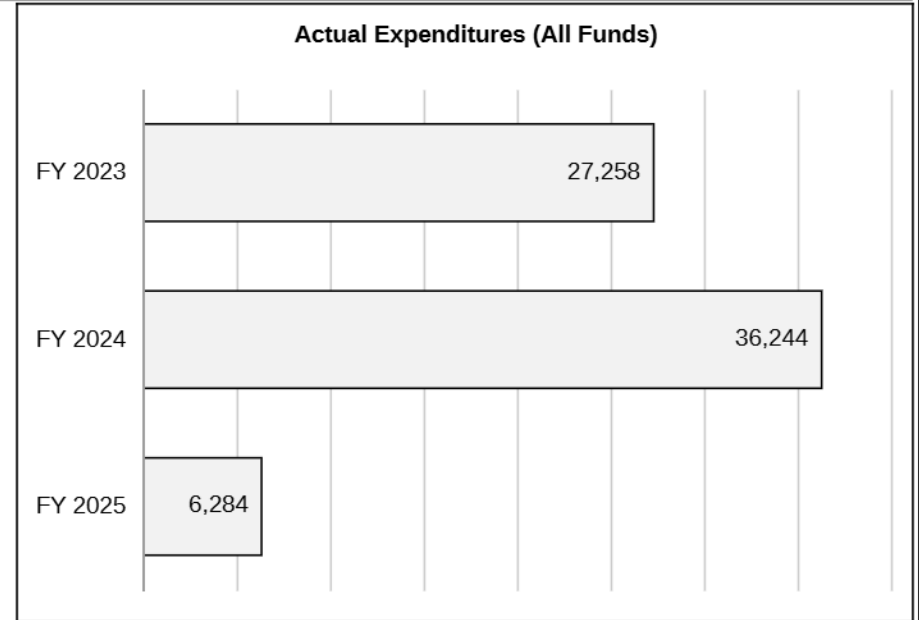
Budget Unit 190022B

CORE - County Filing Fees

Bill Section 4.040

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	200,000	200,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	200,000	200,000	200,000	200,000
Actual Expenditures (all Fund	27,258	36,244	6,284	4,922
Unexpended (All Funds)	172,743	163,756	193,717	195,079
Unexpended by Fund:				
General Revenue	172,743	163,756	193,717	195,079
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190022B
CORE - County Filing Fees	Bill Section 4.040

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 4.040

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 4.040

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	6,284	0.00	200,000	0.00	4,922	0.00	200,000	0.00	200,000	0.00
Total PSD	200,000	0.00	6,284	0.00	200,000	0.00	4,922	0.00	200,000	0.00	200,000	0.00
Grand Total	200,000	0.00	6,284	0.00	200,000	0.00	4,922	0.00	200,000	0.00	200,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 4.045

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	536,000,000	536,000,000
TRF	0	0	0	0
Total	0	0	536,000,000	536,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1673:Motor Fuel Tax Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	536,000,000	536,000,000
TRF	0	0	0	0
Total	0	0	536,000,000	536,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1673:Motor Fuel Tax Fund

2. CORE DESCRIPTION

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

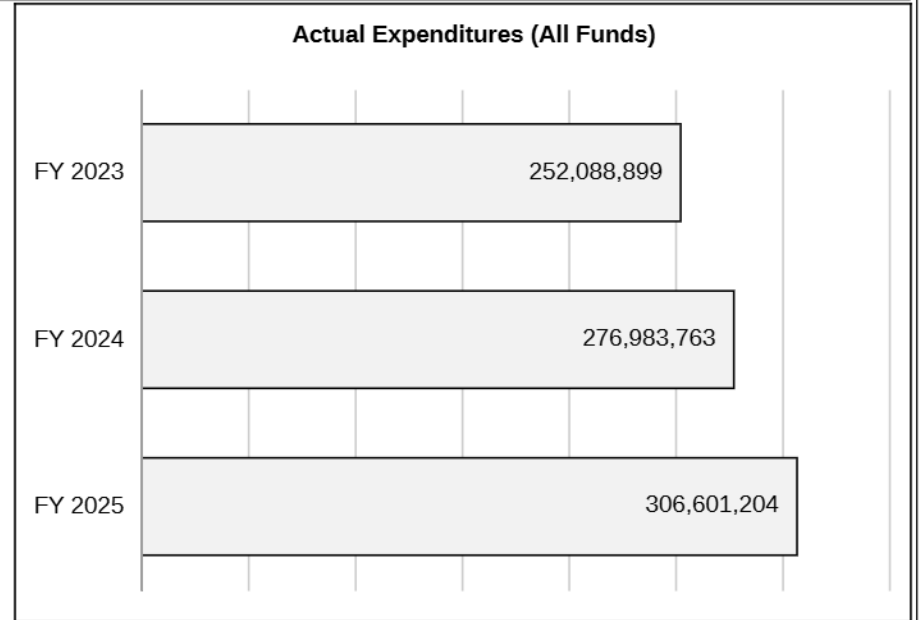
Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 4.045

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	262,208,290	356,000,000	536,000,000	536,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	262,208,290	356,000,000	536,000,000	536,000,000
Actual Expenditures (all Fund	252,088,899	276,983,763	306,601,204	144,823,059
Unexpended (All Funds)	10,119,391	79,016,237	229,398,796	391,176,941
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	10,119,391	79,016,237	229,398,796	391,176,941



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190023B
CORE - Motor Fuel Tax Distribution	Bill Section 4.045

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	536,000,000	536,000,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	536,000,000	536,000,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190023B
CORE - Motor Fuel Tax Distribution	Bill Section 4.045

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	536,000,000	536,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	536,000,000	536,000,000	

CORE DECISION ITEM

Revenue

Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 4.045

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	536,000,000	0.00	306,601,204	0.00	536,000,000	0.00	144,823,059	0.00	536,000,000	0.00	536,000,000	0.00
Total PSD	536,000,000	0.00	306,601,204	0.00	536,000,000	0.00	144,823,059	0.00	536,000,000	0.00	536,000,000	0.00
Grand Total	536,000,000	0.00	306,601,204	0.00	536,000,000	0.00	144,823,059	0.00	536,000,000	0.00	536,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 4.050

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	34,100	0	0	34,100
TRF	0	0	0	0
Total	34,100	0	0	34,100

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	34,100	0	0	34,100
TRF	0	0	0	0
Total	34,100	0	0	34,100

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Individuals requesting specialty plates make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute. Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri. Section 301.3175, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation. Section 301.3176, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACKSTOPPERS specialty plate to the BackStoppers Organization.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

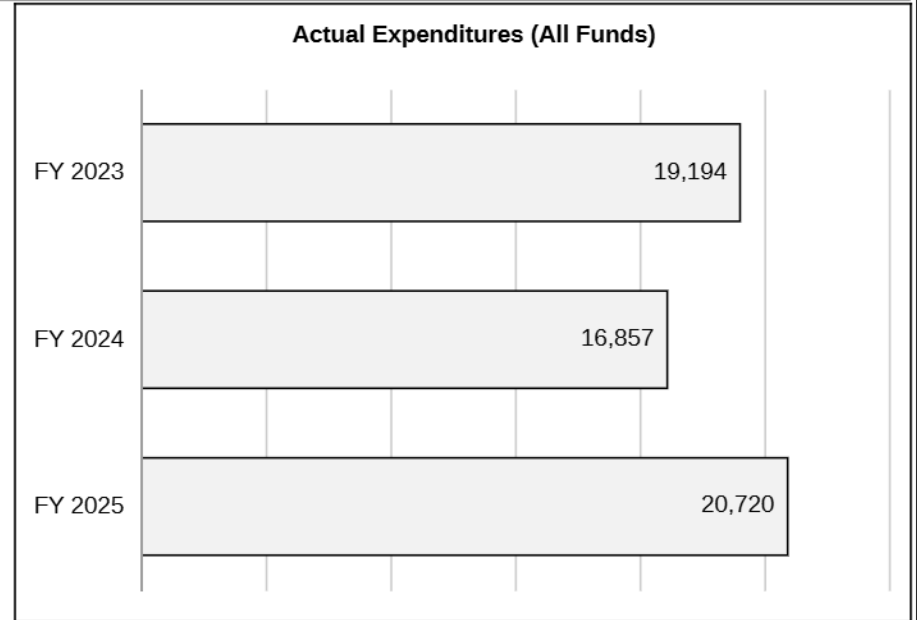
Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 4.050

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	34,100	34,100	34,100	34,100
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	34,100	34,100	34,100	34,100
Actual Expenditures (all Fund	19,194	16,857	20,720	8,580
Unexpended (All Funds)	14,906	17,244	13,380	25,520
Unexpended by Fund:				
General Revenue	14,906	17,244	13,380	25,520
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190024B
CORE - Emblem Use Fee Distribution	Bill Section 4.050

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	34,100	0	0	34,100	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	34,100	0	0	34,100	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190024B
CORE - Emblem Use Fee Distribution	Bill Section 4.050

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	34,100	0	0	34,100	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	34,100	0	0	34,100	

CORE DECISION ITEM

Revenue

Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 4.050

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	34,100	0.00	20,720	0.00	34,100	0.00	8,580	0.00	34,100	0.00	34,100	0.00
Total PSD	34,100	0.00	20,720	0.00	34,100	0.00	8,580	0.00	34,100	0.00	34,100	0.00
Grand Total	34,100	0.00	20,720	0.00	34,100	0.00	8,580	0.00	34,100	0.00	34,100	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190025B

CORE - General Revenue Refunds

Bill Section 4.055

1. CORE FINANCIAL SUMMARY

FY 2027 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,830,700,000	0	0	1,830,700,000
TRF	0	0	0	0
Total	1,830,700,000	0	0	1,830,700,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

FY 2027 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,830,700,000	0	0	1,830,700,000
TRF	0	0	0	0
Total	1,830,700,000	0	0	1,830,700,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. CORE DESCRIPTION

This appropriation allows the Department to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190025B

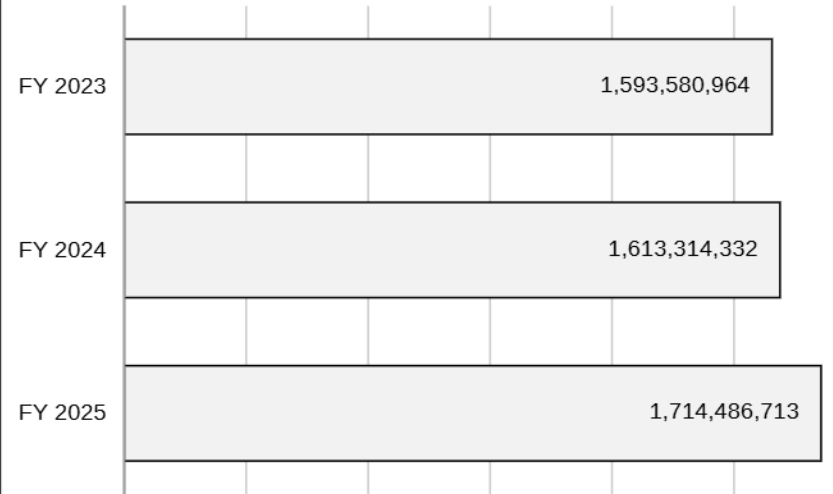
CORE - General Revenue Refunds

Bill Section 4.055

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	1,684,000,000	1,694,000,000	1,786,600,000	1,830,700,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	(690)	0	0
Plus Transfers In	0	690	0	0
Budget Authority (All Funds)	1,684,000,000	1,694,000,000	1,786,600,000	1,830,700,000
Actual Expenditures (all Fund	1,593,580,964	1,613,314,332	1,714,486,713	362,019,538
Unexpended (All Funds)	90,419,036	80,685,668	72,113,287	1,468,680,462
Unexpended by Fund:				
General Revenue	90,419,036	80,685,668	72,113,287	1,468,680,462
Federal	0	0	0	0
Other	0	0	0	0

Actual Expenditures (All Funds)



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM							
Revenue	Budget Unit 190025B						
CORE - General Revenue Refunds	Bill Section 4.055						
5. CORE RECONCILIATION DETAIL							
	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,830,700,000	0	0	1,830,700,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	1,830,700,000	0	0	1,830,700,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,830,700,000	0	0	1,830,700,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	1,830,700,000	0	0	1,830,700,000	
Department Request Adjustments							
Net Department Request Adjustments		0.00	0	0	0	0	

CORE DECISION ITEM

Revenue	Budget Unit 190025B
CORE - General Revenue Refunds	Bill Section 4.055

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,830,700,000	0	0	1,830,700,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	1,830,700,000	0	0	1,830,700,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,830,700,000	0	0	1,830,700,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	1,830,700,000	0	0	1,830,700,000	

CORE DECISION ITEM

Revenue	Budget Unit 190025B
CORE - General Revenue Refunds	Bill Section 4.055

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,786,600,000	0.00	1,714,486,713	0.00	1,830,700,000	0.00	362,019,538	0.00	1,830,700,000	0.00	1,830,700,000	0.00
Total PSD	1,786,600,000	0.00	1,714,486,713	0.00	1,830,700,000	0.00	362,019,538	0.00	1,830,700,000	0.00	1,830,700,000	0.00
Grand Total	1,786,600,000	0.00	1,714,486,713	0.00	1,830,700,000	0.00	362,019,538	0.00	1,830,700,000	0.00	1,830,700,000	0.00

NEW DECISION ITEM

RANK: 005 OF 5

Budget Unit 190025B

Refunds and Distributions

Refunds

GR Refunds

DI# NOP.GV.003

Bill Section 04.060

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	164,300,000	0	0	164,300,000
TRF	0	0	0	0
Total	164,300,000	0	0	164,300,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Non-Counts: 1101:General Revenue Fund

\$164,300,000

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increased in the General Revenue refunds are estimated.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM

RANK: 005 OF 5

Refunds and Distributions

Budget Unit 190025B

Refunds

GR Refunds

Bill Section 04.060

DI# NOP.GV.003

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
678ZZZZ:Refunds Expense	164,300,000		0		0		164,300,000		0
Total PSD	164,300,000		0		0		164,300,000		0
Total TRF	0		0		0		0		0
Grand Total	164,300,000	0.00	0	0.00	0	0.00	164,300,000	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 4.060

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

2. CORE DESCRIPTION

The Department has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

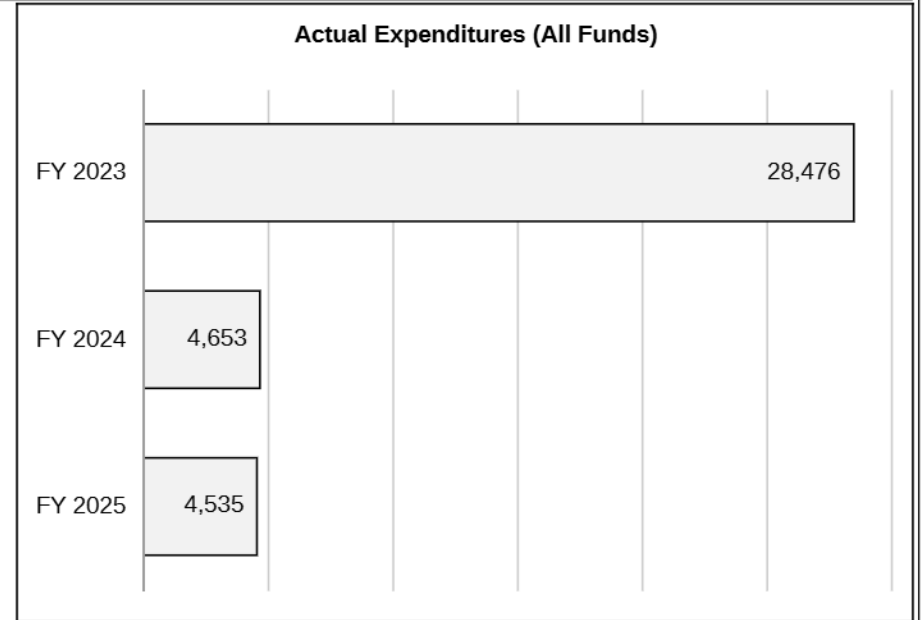
Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 4.060

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(24,776)	(3,231)	0	0
Plus Transfers In	24,776	3,231	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund	28,476	4,653	4,535	2,100
Unexpended (All Funds)	21,524	45,347	45,465	47,900
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	21,524	45,347	45,465	47,900



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190028B
CORE - Federal and Other Funds	Bill Section 4.060

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 4.060

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 4.060

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	4,535	0.00	50,000	0.00	2,100	0.00	50,000	0.00	50,000	0.00
Total PSD	50,000	0.00	4,535	0.00	50,000	0.00	2,100	0.00	50,000	0.00	50,000	0.00
Grand Total	50,000	0.00	4,535	0.00	50,000	0.00	2,100	0.00	50,000	0.00	50,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 4.065

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000
TRF	0	0	0	0
Total	0	0	1,200,000	1,200,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000
TRF	0	0	0	0
Total	0	0	1,200,000	1,200,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. CORE DESCRIPTION

This appropriation allows the Department to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

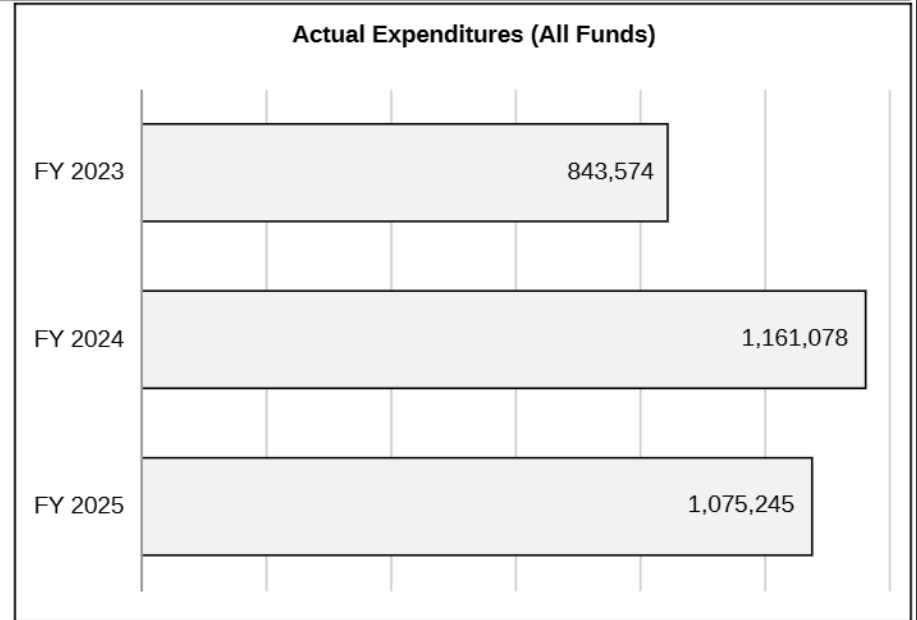
Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 4.065

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Actual Expenditures (all Fund	843,574	1,161,078	1,075,245	549,003
Unexpended (All Funds)	356,426	38,922	124,755	650,997
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	356,426	38,922	124,755	650,997



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190029B
CORE - Highway Fund Refunds	Bill Section 4.065

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,200,000	1,200,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,200,000	1,200,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190029B
CORE - Highway Fund Refunds	Bill Section 4.065

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,200,000	1,200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,200,000	1,200,000	

CORE DECISION ITEM

Revenue

Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 4.065

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,200,000	0.00	1,075,245	0.00	1,200,000	0.00	549,003	0.00	1,200,000	0.00	1,200,000	0.00
Total PSD	1,200,000	0.00	1,075,245	0.00	1,200,000	0.00	549,003	0.00	1,200,000	0.00	1,200,000	0.00
Grand Total	1,200,000	0.00	1,075,245	0.00	1,200,000	0.00	549,003	0.00	1,200,000	0.00	1,200,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 4.070

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1952:Aviation Trust Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1952:Aviation Trust Fund

2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department to process the refund claims from the commercial agricultural aircraft operators.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

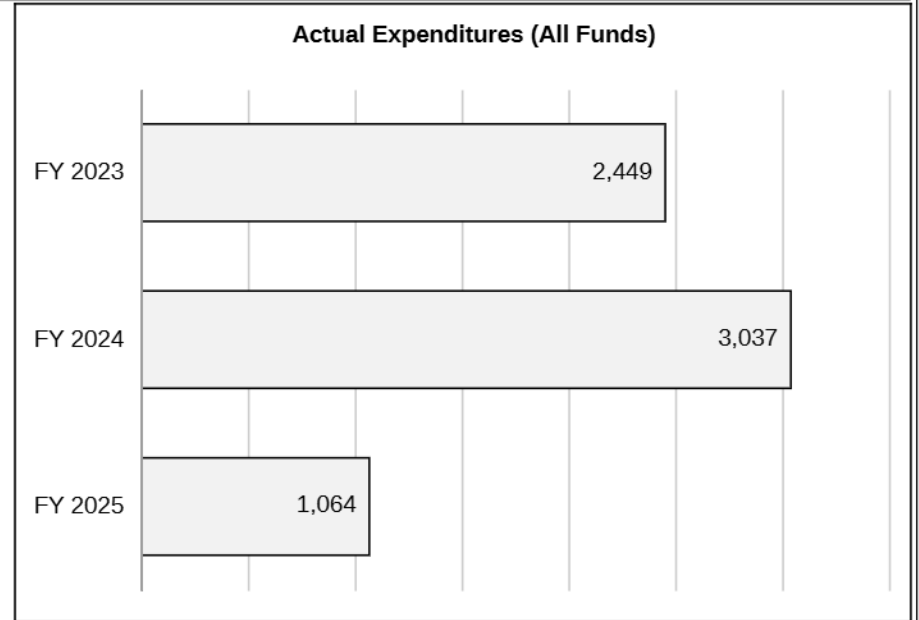
Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 4.070

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund	2,449	3,037	1,064	0
Unexpended (All Funds)	47,551	46,963	48,936	50,000
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	47,551	46,963	48,936	50,000



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190030B
CORE - Aviation Trust Fund Refunds	Bill Section 4.070

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190030B
CORE - Aviation Trust Fund Refunds	Bill Section 4.070

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	

CORE DECISION ITEM

Revenue

Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 4.070

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	1,064	0.00	50,000	0.00	0	0.00	50,000	0.00	50,000	0.00
Total PSD	50,000	0.00	1,064	0.00	50,000	0.00	0	0.00	50,000	0.00	50,000	0.00
Grand Total	50,000	0.00	1,064	0.00	50,000	0.00	0	0.00	50,000	0.00	50,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 4.075

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	38,231,618	38,231,618
TRF	0	0	0	0
Total	0	0	38,231,618	38,231,618

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	38,231,618	38,231,618
TRF	0	0	0	0
Total	0	0	38,231,618	38,231,618

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

2. CORE DESCRIPTION

Chapter 142, RSMo, requires the Department to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

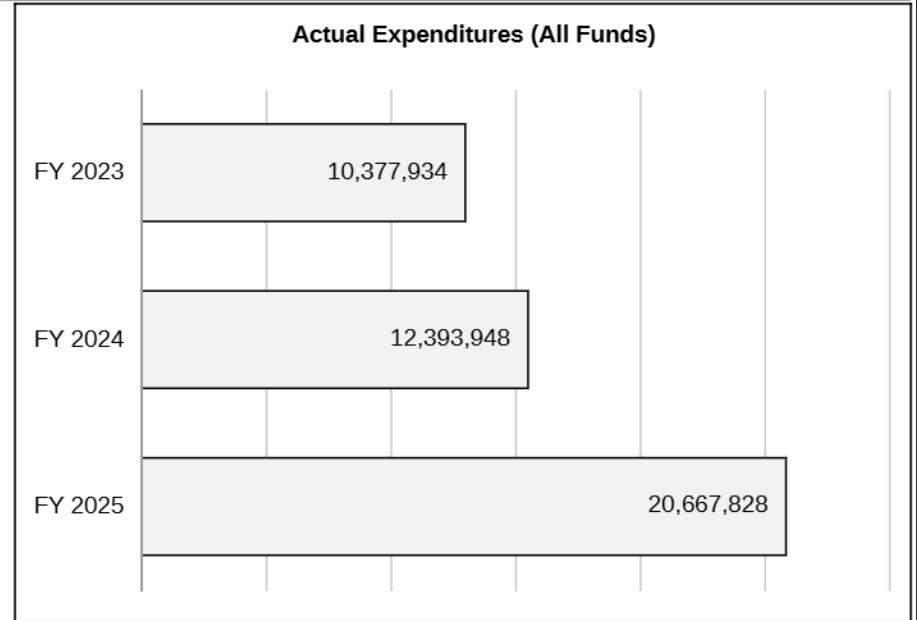
Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 4.075

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	38,231,618	38,231,618	38,231,618	38,231,618
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	38,231,618	38,231,618	38,231,618	38,231,618
Actual Expenditures (all Fund	10,377,934	12,393,948	20,667,828	7,496,139
Unexpended (All Funds)	27,853,684	25,837,670	17,563,790	30,735,479
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	27,853,684	25,837,670	17,563,790	30,735,479



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190031B
CORE - Motor Fuel Tax Refunds	Bill Section 4.075

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 4.075

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	

CORE DECISION ITEM

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 4.075

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	38,231,618	0.00	20,667,828	0.00	38,231,618	0.00	7,496,139	0.00	38,231,618	0.00	38,231,618	0.00
Total PSD	38,231,618	0.00	20,667,828	0.00	38,231,618	0.00	7,496,139	0.00	38,231,618	0.00	38,231,618	0.00
Grand Total	38,231,618	0.00	20,667,828	0.00	38,231,618	0.00	7,496,139	0.00	38,231,618	0.00	38,231,618	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 4.080

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1652:Workers Compensation Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1652:Workers Compensation Fund

2. CORE DESCRIPTION

The Department refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

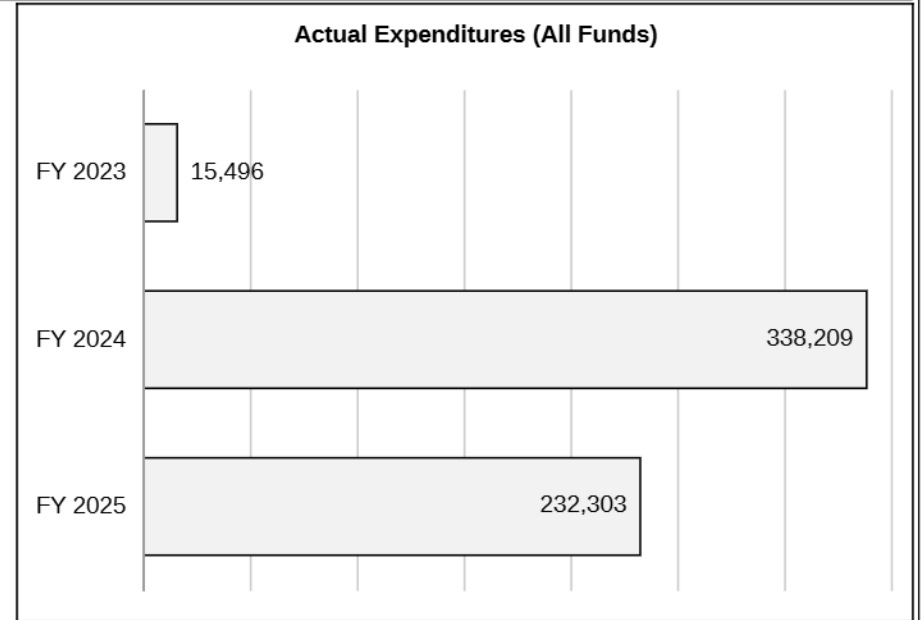
Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 4.080

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (all Fund	15,496	338,209	232,303	12,441
Unexpended (All Funds)	1,984,504	1,661,791	1,767,697	1,987,559
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,984,504	1,661,791	1,767,697	1,987,559



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190032B
CORE - Workers' Compensation Refunds	Bill Section 4.080

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 4.080

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 4.080

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	2,000,000	0.00	232,303	0.00	2,000,000	0.00	12,441	0.00	2,000,000	0.00	2,000,000	0.00
Total PSD	2,000,000	0.00	232,303	0.00	2,000,000	0.00	12,441	0.00	2,000,000	0.00	2,000,000	0.00
Grand Total	2,000,000	0.00	232,303	0.00	2,000,000	0.00	12,441	0.00	2,000,000	0.00	2,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 4.085

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1275:Health Initiatives Fund
1616:State School Moneys Fund
1687:The Fair Share Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1275:Health Initiatives Fund
1616:State School Moneys Fund
1687:The Fair Share Fund

2. CORE DESCRIPTION

The Department issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share, and Health Initiatives funds. A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund. The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

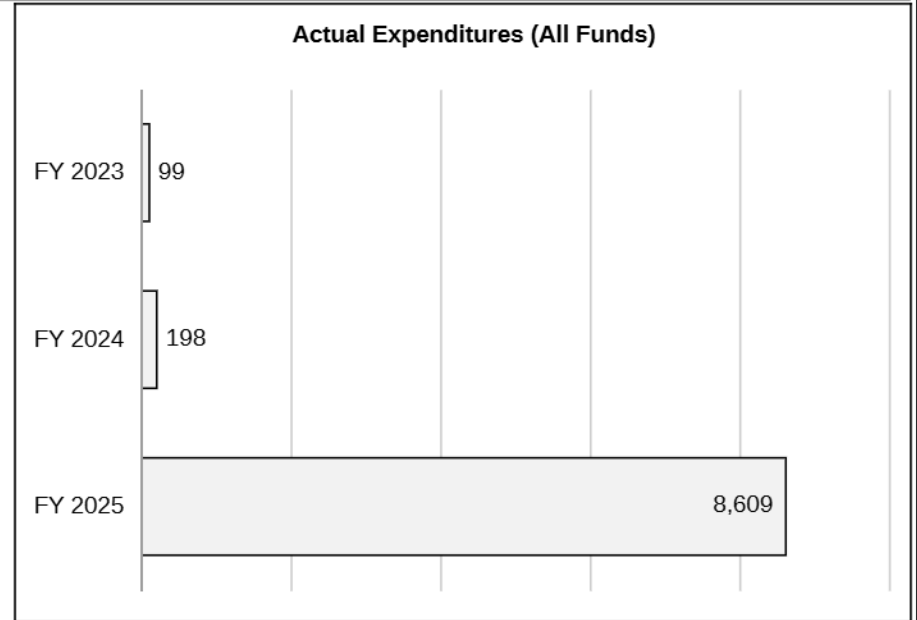
Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 4.085

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	161,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	161,000	161,000	161,000	161,000
Actual Expenditures (all Fund	99	198	8,609	0
Unexpended (All Funds)	160,901	160,802	152,391	161,000
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	160,901	160,802	152,391	161,000



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190033B
CORE - Cigarette Tax Refunds	Bill Section 4.085

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	161,000	161,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	161,000	161,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190033B
CORE - Cigarette Tax Refunds	Bill Section 4.085

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	161,000	161,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	161,000	161,000	

CORE DECISION ITEM

Revenue

Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 4.085

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	161,000	0.00	8,609	0.00	161,000	0.00	0	0.00	161,000	0.00	161,000	0.00
Total PSD	161,000	0.00	8,609	0.00	161,000	0.00	0	0.00	161,000	0.00	161,000	0.00
Grand Total	161,000	0.00	8,609	0.00	161,000	0.00	0	0.00	161,000	0.00	161,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 4.090

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
Total	135,700	0	0	135,700
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
Total	135,700	0	0	135,700
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

2. CORE DESCRIPTION

Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually, the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts. The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

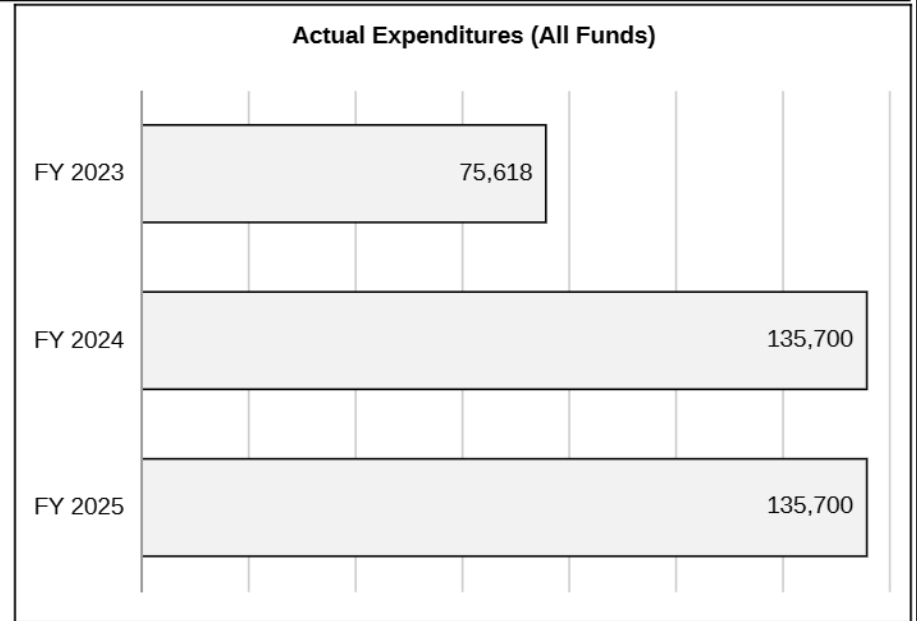
Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 4.090

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	135,700	436,433	135,700	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	135,700	436,433	135,700	135,700
Actual Expenditures (all Fund	75,618	135,700	135,700	135,700
Unexpended (All Funds)	60,082	300,733	0	0
Unexpended by Fund:				
General Revenue	60,082	300,733	0	0
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190034B
CORE - County Stock Insurance Distribution	Bill Section 4.090

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190034B
CORE - County Stock Insurance Distribution	Bill Section 4.090

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	

CORE DECISION ITEM

Revenue

Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 4.090

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Total PSD	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Grand Total	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 4.095

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
Total	300,000	0	0	300,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
Total	300,000	0	0	300,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

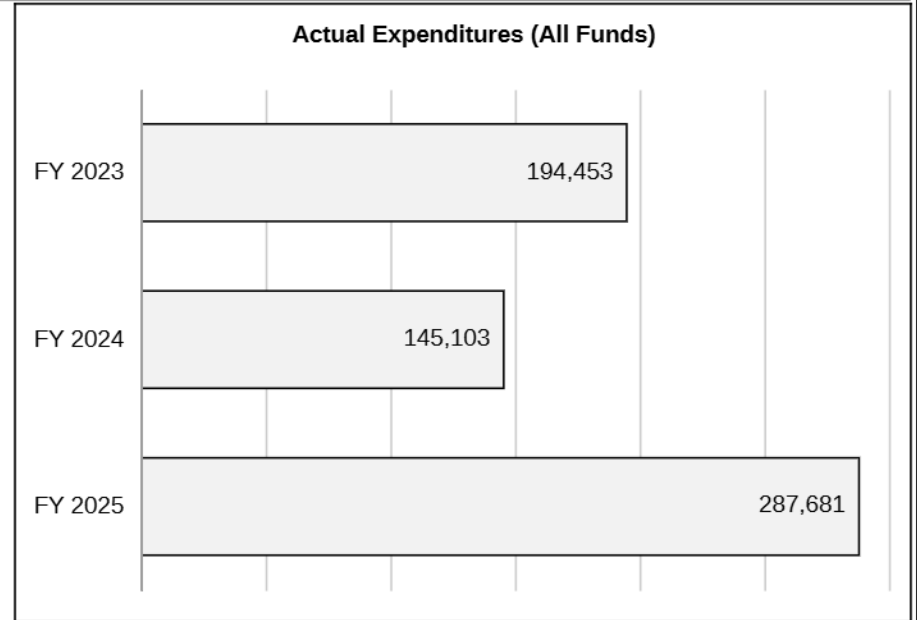
Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 4.095

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	300,000	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	300,000	300,000	300,000	300,000
Actual Expenditures (all Fund	194,453	145,103	287,681	41,932
Unexpended (All Funds)	105,547	154,897	12,319	258,068
Unexpended by Fund:				
General Revenue	105,547	154,897	12,319	258,068
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190035B
CORE - Offset Debts with Tax Credits	Bill Section 4.095

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 4.095

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 4.095

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	300,000	0.00	287,681	0.00	300,000	0.00	41,932	0.00	300,000	0.00	300,000	0.00
Total PSD	300,000	0.00	287,681	0.00	300,000	0.00	41,932	0.00	300,000	0.00	300,000	0.00
Grand Total	300,000	0.00	287,681	0.00	300,000	0.00	41,932	0.00	300,000	0.00	300,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 4.100

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	37,213,307	0	0	37,213,307
Total	37,213,307	0	0	37,213,307

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	37,213,307	0	0	37,213,307
Total	37,213,307	0	0	37,213,307

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

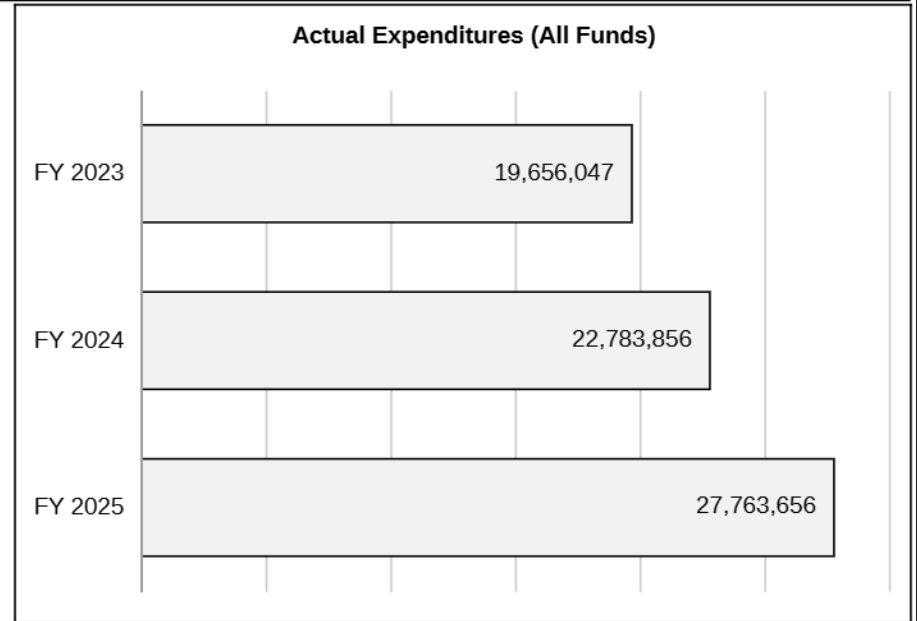
Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 4.100

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	19,657,384	36,974,627	37,213,307	37,213,307
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	19,657,384	36,974,627	37,213,307	37,213,307
Actual Expenditures (all Fund	19,656,047	22,783,856	27,763,656	3,012,909
Unexpended (All Funds)	1,337	14,190,771	9,449,651	34,200,398
Unexpended by Fund:				
General Revenue	1,337	14,190,771	9,449,651	34,200,398
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190036B
CORE - Debt Offset Transfer	Bill Section 4.100

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0.00	37,213,307	0	0	37,213,307	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0.00	37,213,307	0	0	37,213,307	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190036B
CORE - Debt Offset Transfer	Bill Section 4.100

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0.00	37,213,307	0	0	37,213,307	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	Total	0.00	37,213,307	0	0	37,213,307	

CORE DECISION ITEM

Revenue

Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 4.100

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	37,213,307	0.00	27,763,656	0.00	37,213,307	0.00	3,012,909	0.00	37,213,307	0.00	37,213,307	0.00
Total TRF	37,213,307	0.00	27,763,656	0.00	37,213,307	0.00	3,012,909	0.00	37,213,307	0.00	37,213,307	0.00
Grand Total	37,213,307	0.00	27,763,656	0.00	37,213,307	0.00	3,012,909	0.00	37,213,307	0.00	37,213,307	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 4.105

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

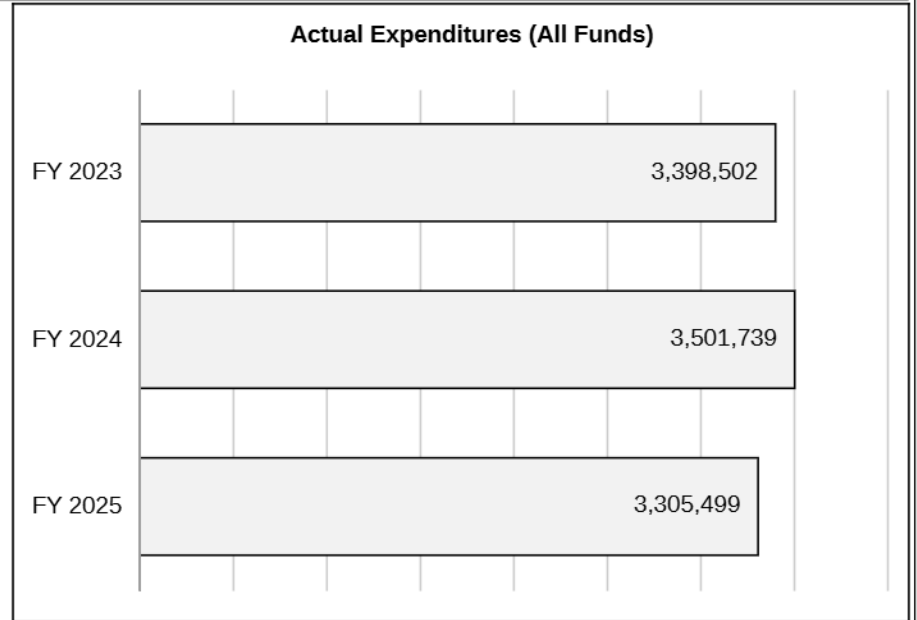
Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 4.105

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Actual Expenditures (all Fund	3,398,502	3,501,739	3,305,499	163,797
Unexpended (All Funds)	675,956	572,719	768,959	3,910,661
Unexpended by Fund:				
General Revenue	675,956	572,719	768,959	3,910,661
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190037B
CORE - Circuit Court Escrow Transfer	Bill Section 4.105

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190037B
CORE - Circuit Court Escrow Transfer	Bill Section 4.105

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	

CORE DECISION ITEM

Revenue

Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 4.105

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	4,074,458	0.00	3,305,499	0.00	4,074,458	0.00	163,797	0.00	4,074,458	0.00	4,074,458	0.00
Total TRF	4,074,458	0.00	3,305,499	0.00	4,074,458	0.00	163,797	0.00	4,074,458	0.00	4,074,458	0.00
Grand Total	4,074,458	0.00	3,305,499	0.00	4,074,458	0.00	163,797	0.00	4,074,458	0.00	4,074,458	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 4.110

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0
Total	0	0	1,339,119	1,339,119

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1753:Debt Offset Escrow Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0
Total	0	0	1,339,119	1,339,119

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1753:Debt Offset Escrow Fund

2. CORE DESCRIPTION

The Department, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees. The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in FY10. Through FY21, Kansas intercepted \$13.3 million on behalf of Missouri. Missouri intercepted \$7.1 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

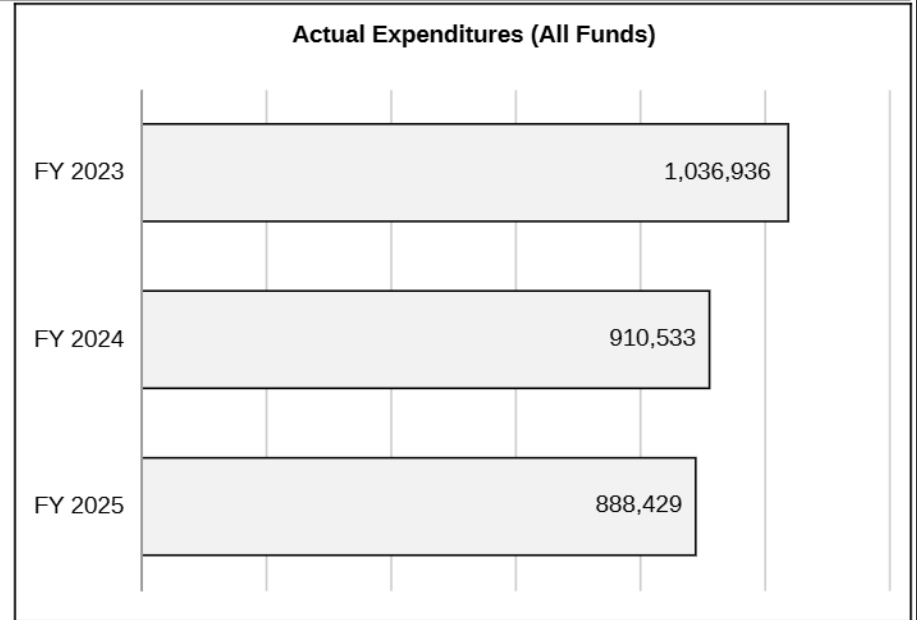
Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 4.110

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Actual Expenditures (all Fund	1,036,936	910,533	888,429	103,881
Unexpended (All Funds)	302,183	428,586	450,690	1,235,238
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	302,183	428,586	450,690	1,235,238



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190038B
CORE - Debt Offset Distribution	Bill Section 4.110

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,339,119	1,339,119	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,339,119	1,339,119	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 4.110

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,339,119	1,339,119	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,339,119	1,339,119	

CORE DECISION ITEM

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 4.110

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,339,119	0.00	888,429	0.00	1,339,119	0.00	103,881	0.00	1,339,119	0.00	1,339,119	0.00
Total PSD	1,339,119	0.00	888,429	0.00	1,339,119	0.00	103,881	0.00	1,339,119	0.00	1,339,119	0.00
Grand Total	1,339,119	0.00	888,429	0.00	1,339,119	0.00	103,881	0.00	1,339,119	0.00	1,339,119	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 4.115

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1688:School District Trust Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1688:School District Trust Fund

2. CORE DESCRIPTION

The Department requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

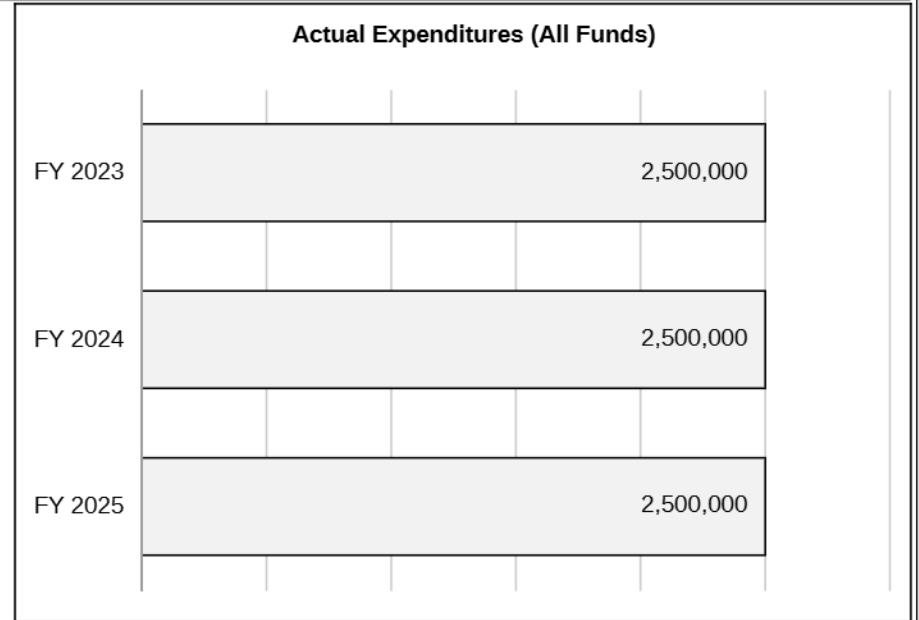
Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 4.115

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund	2,500,000	2,500,000	2,500,000	625,000
Unexpended (All Funds)	0	0	0	1,875,000
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	1,875,000



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190039B
CORE - School District Trust Fund Transfer	Bill Section 4.115

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 4.115

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	

CORE DECISION ITEM

Revenue

Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 4.115

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	625,000	0.00	2,500,000	0.00	2,500,000	0.00
Total TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	625,000	0.00	2,500,000	0.00	2,500,000	0.00
Grand Total	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	625,000	0.00	2,500,000	0.00	2,500,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190040B

CORE - Park Sales Tax Transfer

Bill Section 4.120

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	452,423	452,423
Total	0	0	452,423	452,423

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1613:Parks Sales Tax Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	452,423	452,423
Total	0	0	452,423	452,423

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1613:Parks Sales Tax Fund

2. CORE DESCRIPTION

The Department collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

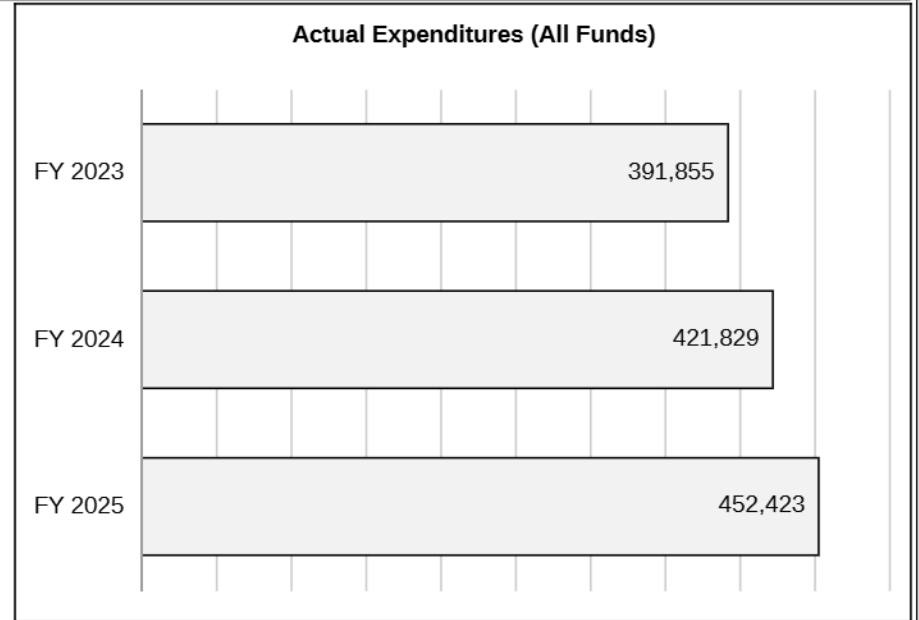
Budget Unit 190040B

CORE - Park Sales Tax Transfer

Bill Section 4.120

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	391,855	425,000	452,423	452,423
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	391,855	425,000	452,423	452,423
Actual Expenditures (all Fund	391,855	421,829	452,423	452,423
Unexpended (All Funds)	0	3,171	0	0
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	3,171	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190040B
CORE - Park Sales Tax Transfer	Bill Section 4.120

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190040B
CORE - Park Sales Tax Transfer	Bill Section 4.120

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	

CORE DECISION ITEM

Revenue

Budget Unit 190040B

CORE - Park Sales Tax Transfer

Bill Section 4.120

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Total TRF	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Grand Total	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00

NEW DECISION ITEM

RANK: 006 OF 5

Budget Unit 190040B

Refunds and Distributions
Transfers
Park Sales Tax Transfer
DI# NOP.GV.004

Bill Section 4.125

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	9,076	9,076
Total	0	0	9,076	9,076
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1613:Parks Sales Tax Fund

Non-Counts: 1613:Parks Sales Tax Fund \$9,076

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,423 is less than the FY26 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM

RANK: 006 OF 5

Refunds and Distributions
Transfers
Park Sales Tax Transfer
DI# NOP.GV.004

Budget Unit 190040B

Bill Section 4.125

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$9,076 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2026. This request updates the core budget request.

FY18 FY19 FY20 FY21 FY22 FY23 FY24 FY25

Transfers to General Revenue 309,084 315,683 319,269 324,745 353,132 391,855 421,829 452,423

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		9,076		9,076		0
Total TRF	0		0		9,076		9,076		0

NEW DECISION ITEM

RANK: 006 OF 5

Budget Unit 190040B

Refunds and Distributions

Transfers

Park Sales Tax Transfer

Bill Section 4.125

DI# NOP.GV.004

Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Grand Total	0	0.00	0	0.00	9,076	0.00	9,076	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 4.125

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	452,423	452,423
Total	0	0	452,423	452,423

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1614:Soil and Water Sales Tax Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	452,423	452,423
Total	0	0	452,423	452,423

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1614:Soil and Water Sales Tax Fund

2. CORE DESCRIPTION

The Department collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

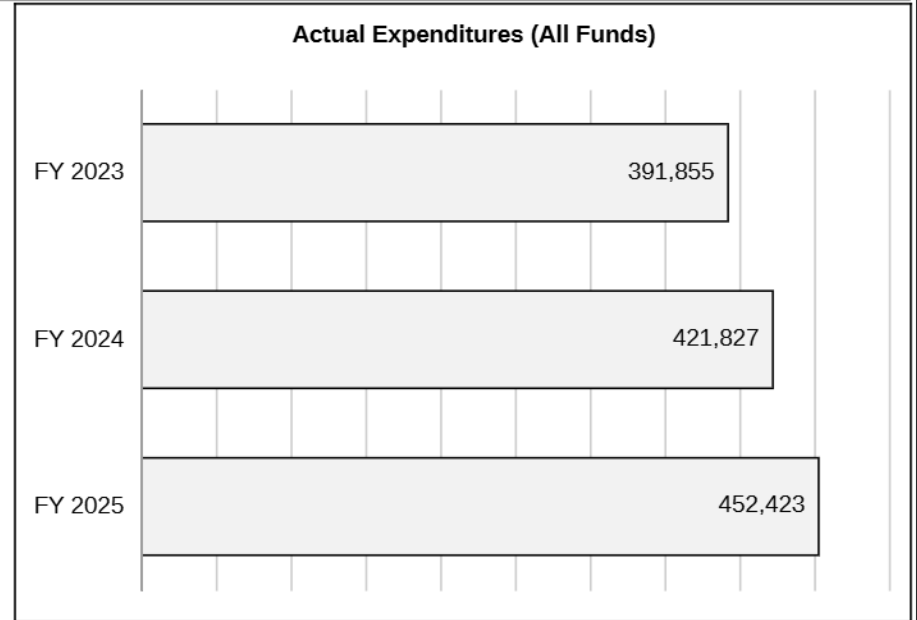
Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 4.125

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	391,855	425,000	452,423	452,423
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	391,855	425,000	452,423	452,423
Actual Expenditures (all Fund	391,855	421,827	452,423	452,423
Unexpended (All Funds)	0	3,173	0	0
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	3,173	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190041B
CORE - Soil and Water Sales Tax Transfer	Bill Section 4.125

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 4.125

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	452,423	452,423	
	Total	0.00	0	0	452,423	452,423	

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 4.125

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Total TRF	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00
Grand Total	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00	452,423	0.00

NEW DECISION ITEM

RANK: 007 OF 5

Budget Unit 190041B

Refunds and Distributions
Transfers
Soil and Water Sales Tax Trf
DI# NOP.GV.005

Bill Section 4.130

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	9,076	9,076
Total	0	0	9,076	9,076
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1614:Soil and Water Sales Tax Fund

Non-Counts: 1614:Soil and Water Sales Tax Fund \$9,076

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,423 is less than the FY26 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM

RANK: 007 OF 5

Refunds and Distributions

Budget Unit 190041B

Transfers

Soil and Water Sales Tax Trf

Bill Section 4.130

DI# NOP.GV.005

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$9,076 increase will support future transfers to General Revenue. This request updates the core budget request.

FY18 FY19 FY20 FY21 FY22 FY23 FY24 FY25

Transfers to General Revenue 309,084 315,683 319,269 324,745 353,132 391,855 421,827 452,423

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		9,076		9,076		0
Total TRF	0		0		9,076		9,076		0

NEW DECISION ITEM

RANK: 007 OF 5

**Refunds and Distributions
Transfers
Soil and Water Sales Tax Trf
DI# NOP.GV.005**

Budget Unit 190041B

Bill Section 4.130

Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Grand Total	0	0.00	0	0.00	9,076	0.00	9,076	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 4.130

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri Military Family Relief Fund (0719) American Diabetes Association Gateway Area Fund (0713) Missouri National Guard Foundation Trust (0494) American Heart Association Fund (0714) Muscular Dystrophy Association Fund (0707) Arthritis Foundation Fund (0708) National Guard Trust Fund (0900) Childhood Lead Testing Fund (0899) National Multiple Sclerosis Society (0709) Children's Trust Fund (0694) Organ Donor Program Fund (0824) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Pediatric Cancer Research Trust Fund (0959) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Soldiers Memorial Military Museum in St. Louis Fund (0429) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Veterans Trust Fund (0579) Workers' Memorial Fund (0895)

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

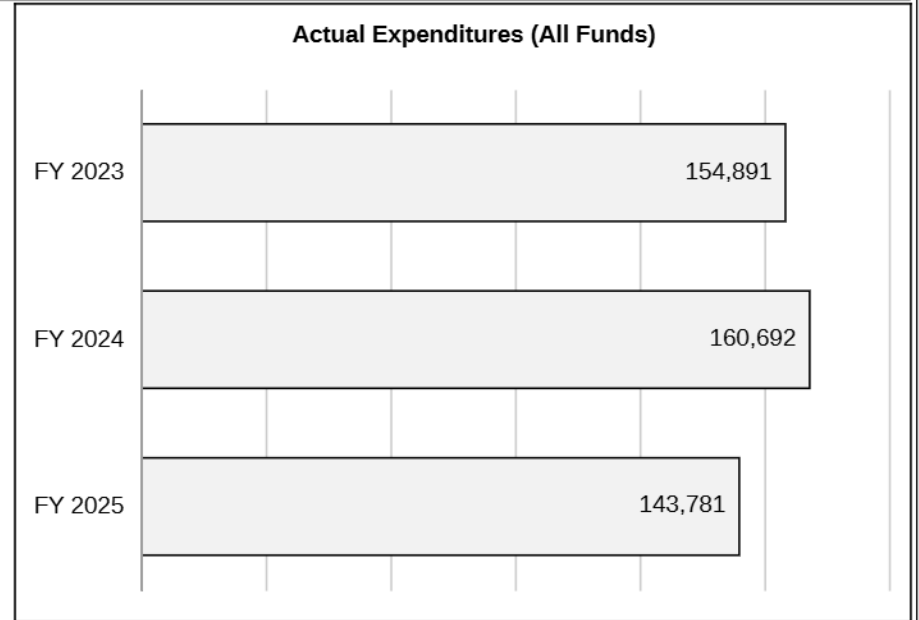
Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 4.130

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	471,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(1,000)	(1,000)	(5,000)	0
Plus Transfers In	1,000	1,000	5,000	0
Budget Authority (All Funds)	471,000	471,000	471,000	471,000
Actual Expenditures (all Fund	154,891	160,692	143,781	16,000
Unexpended (All Funds)	316,109	310,308	327,219	455,000
Unexpended by Fund:				
General Revenue	316,109	310,308	327,219	455,000
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190044B
CORE - Income Tax Check-off Transfer	Bill Section 4.130

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190044B
CORE - Income Tax Check-off Transfer	Bill Section 4.130

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	

CORE DECISION ITEM

Revenue

Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 4.130

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	471,000	0.00	143,781	0.00	471,000	0.00	16,000	0.00	471,000	0.00	471,000	0.00
Total TRF	471,000	0.00	143,781	0.00	471,000	0.00	16,000	0.00	471,000	0.00	471,000	0.00
Grand Total	471,000	0.00	143,781	0.00	471,000	0.00	16,000	0.00	471,000	0.00	471,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 4.135

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

2. CORE DESCRIPTION

Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri Military Family Relief Fund (0719) American Diabetes Association Gateway Area Fund (0713) Missouri National Guard Foundation Trust (0494) American Heart Association Fund (0714) Muscular Dystrophy Association Fund (0707) Arthritis Foundation Fund (0708) National Guard Trust Fund (0900) Childhood Lead Testing Fund (0899) National Multiple Sclerosis Society (0709) Children's Trust Fund (0694) Organ Donor Program Fund (0824) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Pediatric Cancer Research Trust Fund (0959) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Soldiers Memorial Military Museum in St. Louis Fund (0429) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Veterans Trust Fund (0579) Workers' Memorial Fund (0895).

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 4.135

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 11/30/25							
Appropriations (All Funds)	13,669	13,669	13,669	13,669	FY 2023						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	13,669	13,669	13,669	13,669	FY 2024						
Actual Expenditures (all Fund	0	0	0	0							
Unexpended (All Funds)	13,669	13,669	13,669	13,669							
Unexpended by Fund:											
General Revenue	0	0	0	0	FY 2025						
Federal	0	0	0	0							
Other	13,669	13,669	13,669	13,669							

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190045B
CORE - Check-off Erroneous Transfer	Bill Section 4.135

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
Department Request Adjustments							

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 4.135

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 4.135

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00
Total TRF	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00
Grand Total	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 4.140

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	64,135	64,135
TRF	0	0	0	0
Total	0	0	64,135	64,135

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	64,135	64,135
TRF	0	0	0	0
Total	0	0	64,135	64,135

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Various Funds

2. CORE DESCRIPTION

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri National Guard Foundation Trust (0494) American Diabetes Association Gateway Area Fund (0713) Muscular Dystrophy Association Fund (0707) American Heart Association Fund (0714) National Multiple Sclerosis Society Fund (0709) Arthritis Foundation Fund (0708) Pediatric Cancer Research Trust Fund (0959) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Soldiers Memorial Military Museum In St. Louis Fund (0429).

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

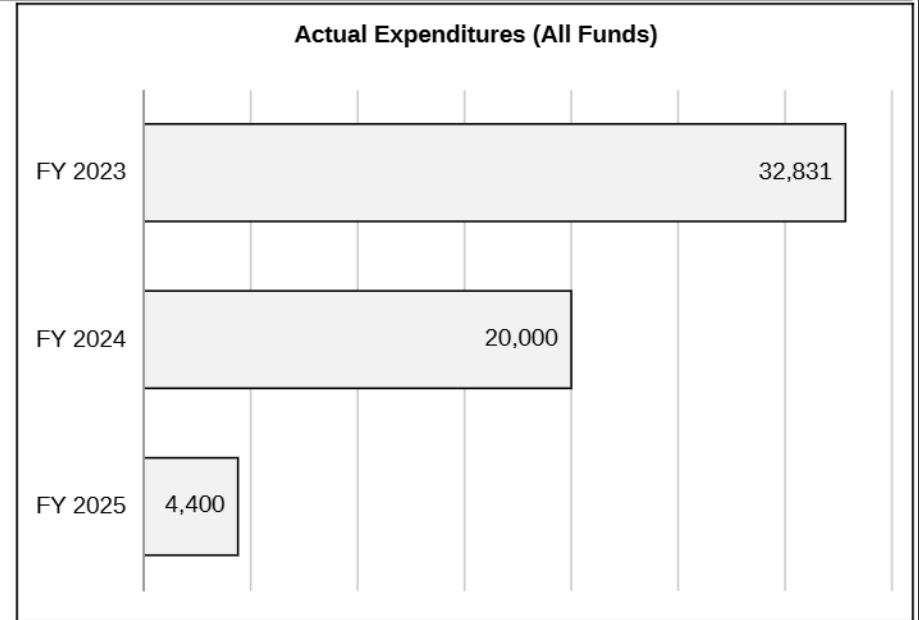
Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 4.140

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	50,000	50,000	64,135	64,135
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(6,835)	(2,000)	0	0
Plus Transfers In	6,835	2,000	0	0
Budget Authority (All Funds)	50,000	50,000	64,135	64,135
Actual Expenditures (all Fund	32,831	20,000	4,400	0
Unexpended (All Funds)	17,169	30,000	59,735	64,135
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	17,169	30,000	59,735	64,135



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190046B
CORE - Income Tax Check off Distribution	Bill Section 4.140

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	64,135	64,135	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	64,135	64,135	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190046B
CORE - Income Tax Check off Distribution	Bill Section 4.140

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	64,135	64,135	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	64,135	64,135	

CORE DECISION ITEM

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 4.140

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	64,135	0.00	4,400	0.00	64,135	0.00	0	0.00	64,135	0.00	64,135	0.00
Total PSD	64,135	0.00	4,400	0.00	64,135	0.00	0	0.00	64,135	0.00	64,135	0.00
Grand Total	64,135	0.00	4,400	0.00	64,135	0.00	0	0.00	64,135	0.00	64,135	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 4.145

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1619:Department of Revenue Information Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1619:Department of Revenue Information Fund

2. CORE DESCRIPTION

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund. The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

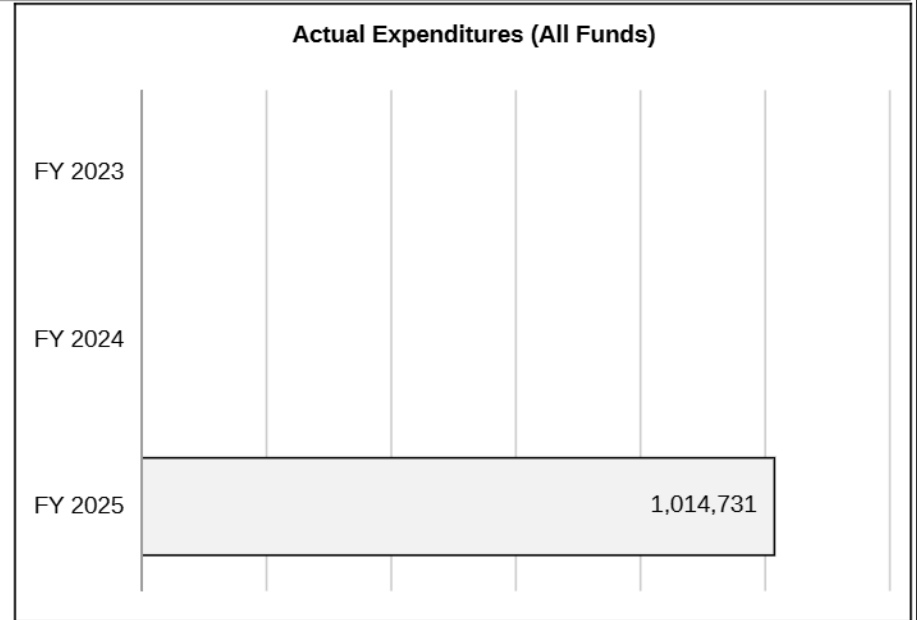
Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 4.145

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (all Fund	0	0	1,014,731	630,282
Unexpended (All Funds)	1,250,000	1,250,000	235,269	619,718
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,250,000	1,250,000	235,269	619,718



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190047B
CORE - DOR Information Fund Transfer	Bill Section 4.145

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190047B
CORE - DOR Information Fund Transfer	Bill Section 4.145

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	

CORE DECISION ITEM

Revenue

Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 4.145

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	630,282	0.00	1,250,000	0.00	1,250,000	0.00
Total TRF	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	630,282	0.00	1,250,000	0.00	1,250,000	0.00
Grand Total	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	630,282	0.00	1,250,000	0.00	1,250,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190048B

CORE - Motor Fuel Tax Transfer

Bill Section 4.150

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,053,000,000	1,053,000,000
Total	0	0	1,053,000,000	1,053,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1673:Motor Fuel Tax Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,053,000,000	1,053,000,000
Total	0	0	1,053,000,000	1,053,000,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1673:Motor Fuel Tax Fund

2. CORE DESCRIPTION

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190048B

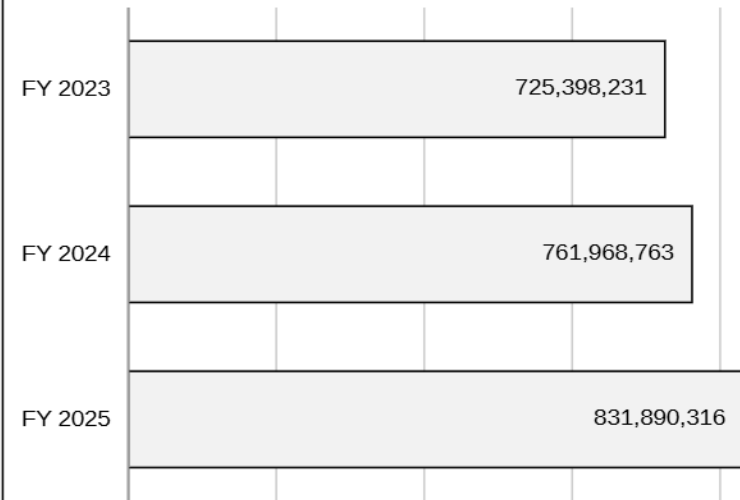
CORE - Motor Fuel Tax Transfer

Bill Section 4.150

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	816,539,940	898,000,000	1,053,000,000	1,053,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	816,539,940	898,000,000	1,053,000,000	1,053,000,000
Actual Expenditures (all Fund	725,398,231	761,968,763	831,890,316	388,432,140
Unexpended (All Funds)	91,141,709	136,031,237	221,109,684	664,567,860
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	91,141,709	136,031,237	221,109,684	664,567,860

Actual Expenditures (All Funds)



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190048B
CORE - Motor Fuel Tax Transfer	Bill Section 4.150

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	1,053,000,000	1,053,000,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	1,053,000,000	1,053,000,000	
Department Request Adjustments							
Net Department Request Adjustments		0.00	0	0	0	0	

CORE DECISION ITEM

Revenue	Budget Unit 190048B
CORE - Motor Fuel Tax Transfer	Bill Section 4.150

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	1,053,000,000	1,053,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	1,053,000,000	1,053,000,000	

CORE DECISION ITEM

Revenue	Budget Unit 190048B
CORE - Motor Fuel Tax Transfer	Bill Section 4.150

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1,053,000,000	0.00	831,890,316	0.00	1,053,000,000	0.00	388,432,140	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Total TRF	1,053,000,000	0.00	831,890,316	0.00	1,053,000,000	0.00	388,432,140	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Grand Total	1,053,000,000	0.00	831,890,316	0.00	1,053,000,000	0.00	388,432,140	0.00	1,053,000,000	0.00	1,053,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 4.155

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1775:Department of Revenue Specialty Plate Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1775:Department of Revenue Specialty Plate Fund

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate. Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 4.155

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 11/30/25							
Appropriations (All Funds)	20,000	20,000	20,000	20,000	FY 2023						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	20,000	20,000	20,000	20,000	FY 2024						
Actual Expenditures (all Fund	0	0	0	0							
Unexpended (All Funds)	20,000	20,000	20,000	20,000							
Unexpended by Fund:											
General Revenue	0	0	0	0	FY 2025						
Federal	0	0	0	0							
Other	20,000	20,000	20,000	20,000							

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190050B
CORE - DOR Specialty Plate Transfer	Bill Section 4.155

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190050B
CORE - DOR Specialty Plate Transfer	Bill Section 4.155

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	

CORE DECISION ITEM

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 4.155

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00
Total TRF	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00
Grand Total	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 4.170

1. CORE FINANCIAL SUMMARY

FY 2027 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

FY 2027 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

2. CORE DESCRIPTION

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 4.170

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 11/30/25							
Appropriations (All Funds)	1	1	1	1	FY 2023						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	1	1	1	1	FY 2024						
Actual Expenditures (all Fund	0	0	0	0							
Unexpended (All Funds)	1	1	1	1							
Unexpended by Fund:											
General Revenue	1	1	1	1							
Federal	0	0	0	0	FY 2025						
Other	0	0	0	0							

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue	Budget Unit 190053B
CORE - DOR Legal Expense Fund Transfer	Bill Section 4.170

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
Department Request Adjustments							

CORE DECISION ITEM

Revenue	Budget Unit 190053B
CORE - DOR Legal Expense Fund Transfer	Bill Section 4.170

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 4.170

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Total TRF	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Grand Total	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B
Bill Section 4.160

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	2,877,379	0	0	2,877,379
EE	176,759	0	0	176,759
PSD	0	0	0	0
TRF	0	0	0	0
Total	3,054,138	0	0	3,054,138
FTE	37.00	0.00	0.00	37.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	2,877,379	0	0	2,877,379
EE	159,245	0	0	159,245
PSD	0	0	0	0
TRF	0	0	0	0
Total	3,036,624	0	0	3,036,624
FTE	37.00	0.00	0.00	37.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1)To equalize inter and intra county assessments,
- 2)Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3)Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4)Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5)Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6)Assess the distributable property of railroads and utilities.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 4.160

Administration
Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

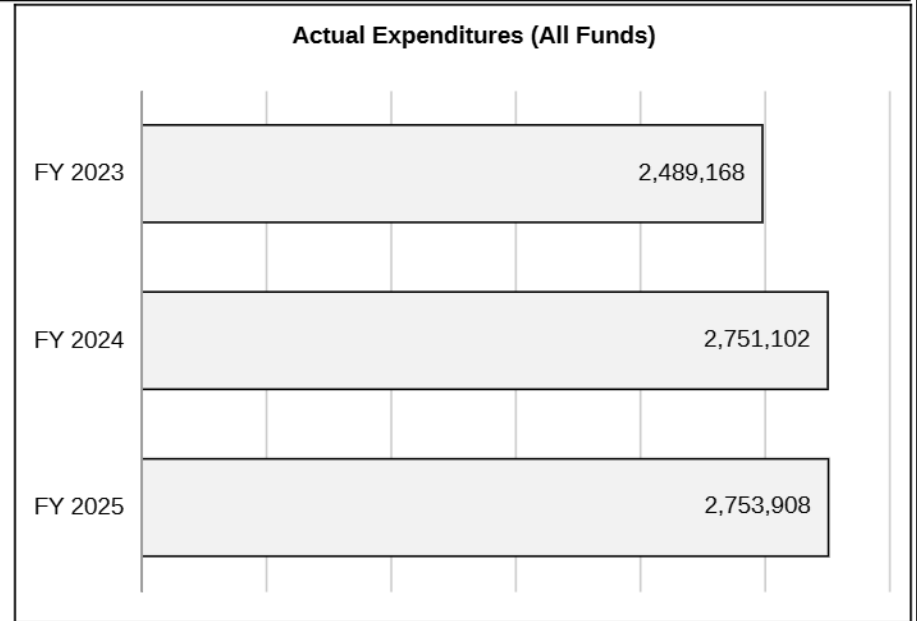
Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 4.160

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	2,615,132	2,828,370	2,913,236	3,054,138
Less Reverted (All Funds)	(67,491)	(72,934)	(75,099)	(79,326)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	(61,000)	(20,700)	0
Plus Transfers In	0	61,000	20,700	0
Budget Authority (All Funds)	2,547,641	2,755,436	2,838,137	2,974,812
Actual Expenditures (all Fund	2,489,168	2,751,102	2,753,908	1,153,940
Unexpended (All Funds)	58,473	4,334	84,229	1,820,872
Unexpended by Fund:				
General Revenue	58,473	4,334	84,229	1,820,872
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 4.160

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	37.00	2,877,379	0	0	2,877,379	
	EE	0.00	176,759	0	0	176,759	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	37.00	3,054,138	0	0	3,054,138	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	37.00	2,877,379	0	0	2,877,379	
	EE	0.00	176,759	0	0	176,759	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	37.00	3,054,138	0	0	3,054,138	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 4.160

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.014	10083	PS	0.00	26,352	0	0	26,352	Core Reallocation
Core Reallocation	CRA.19B.015	10083	PS	0.00	(26,352)	0	0	(26,352)	Core Reallocation
Net Department Request Adjustments				0.00	0	0	0	0	
Department Request Core									
			PS	37.00	2,877,379	0	0	2,877,379	
			EE	0.00	176,759	0	0	176,759	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
Total				37.00	3,054,138	0	0	3,054,138	
Governor Recommended Changes									
Core Reallocation	CRA.GV.017	10083	PS	0.00	13,658	0	0	13,658	Reallocating prior year pay plan funding to core
Core Reallocation	CRA.GV.017	20083	PS	0.00	(13,658)	0	0	(13,658)	Reallocating prior year pay plan funding to core
Core Reduction	CRD.GV.038	12138	EE	0.00	(16,754)	0	0	(16,754)	General E&E Core Reduction
Core Reduction	CRD.GV.038	13460	EE	0.00	(760)	0	0	(760)	General E&E Core Reduction
Net Governor Recommended Changes				0.00	(17,514)	0	0	(17,514)	
Governor's Recommended Core									
			PS	37.00	2,877,379	0	0	2,877,379	
			EE	0.00	159,245	0	0	159,245	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B
Bill Section 4.160

Total	37.00	3,036,624	0	0	3,036,624
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CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 4.160

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	20,740	0.00	0	0.00	8,166	0.00	0	0.00	0	0.00
Benefit Eligible Wages	2,737,027	37.00	2,390,315	33.25	2,877,379	37.00	1,029,569	13.82	2,877,379	37.00	2,877,379	37.00
Planned Hourly Wages	0	0.00	109,927	1.19	0	0.00	38,661	0.42	0	0.00	0	0.00
Seasonal Wages	0	0.00	41,640	0.21	0	0.00	15,400	0.15	0	0.00	0	0.00
Total PS	2,737,027	37.00	2,562,623	34.65	2,877,379	37.00	1,091,795	14.39	2,877,379	37.00	2,877,379	37.00
In State Travel	43,003	0.00	50,476	0.00	52,634	0.00	20,707	0.00	52,634	0.00	52,634	0.00
Out of State Travel	7,875	0.00	9,586	0.00	9,875	0.00	9,817	0.00	9,875	0.00	9,875	0.00
Supplies	50,000	0.00	49,070	0.00	43,500	0.00	20,098	0.00	43,500	0.00	26,746	0.00
Professional Development	27,280	0.00	18,062	0.00	30,280	0.00	5,309	0.00	30,280	0.00	30,280	0.00
Communications Services and Supplies	5,000	0.00	4,426	0.00	5,000	0.00	1,307	0.00	5,000	0.00	5,000	0.00
Professional Services	9,798	0.00	31,743	0.00	9,798	0.00	658	0.00	9,798	0.00	9,038	0.00
Maintenance and Repair Services	16,071	0.00	16,702	0.00	16,071	0.00	3,201	0.00	16,071	0.00	16,071	0.00
Motorized Equipment	736	0.00	0	0.00	736	0.00	0	0.00	736	0.00	736	0.00
Office Equipment Expenses	7,681	0.00	8,554	0.00	100	0.00	0	0.00	100	0.00	100	0.00
Other Equipment	965	0.00	381	0.00	965	0.00	295	0.00	965	0.00	965	0.00
Building Lease Payments Operating	200	0.00	300	0.00	200	0.00	0	0.00	200	0.00	200	0.00
Equipment Lease Payments	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	100	0.00
Miscellaneous Expenses	7,500	0.00	1,986	0.00	7,500	0.00	755	0.00	7,500	0.00	7,500	0.00
Total EE	176,209	0.00	191,286	0.00	176,759	0.00	62,145	0.00	176,759	0.00	159,245	0.00

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B
Bill Section 4.160

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	2,913,236	37.00	2,753,908	34.65	3,054,138	37.00	1,153,940	14.39	3,054,138	37.00	3,036,624	37.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 190051B BUDGET UNIT NAME: State Tax Commission APPROPRIATION BILL SECTION: 4.165	DEPARTMENT: Revenue DIVISION: State Tax Commission
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2027. Flexibility was granted at 10% in FY-2016 through FY-2026 and at 25% in FY-2014 and FY-2015.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$20,700	\$5,000 - \$30,000
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Utilized to pay for moving expenses when our agency was required to move to a new facility as well as on-going expenses due to travel to assist counties and education needs for team members.	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members.

NEW DECISION ITEM

RANK: 005 OF 7

Revenue
State Tax Commission
Taxpayer Protection-Ombudsman
DI# NOP.19B.009

Budget Unit 190051B

Bill Section 4.165

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	90,000	0	0	90,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	90,000	0	0	90,000
FTE	1.00	0.00	0.00	1.00
Est. Fringe	69,678	0	0	69,678

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 138.435, RSMo, states: There is hereby established within the State Tax Commission the "Office of State Ombudsman for Property Assessment and Taxation," for the purposes of helping to assure the fairness, accountability, and transparency of the property tax process. The office shall be administered by the State Ombudsman, who shall devote his or her entire time to the duties of the position. The office shall establish and implement procedures for receiving, processing, responding to, and resolving complaints made by or on behalf of taxpayers relating to assessments, valuation of property tax levies of political subdivisions, and appeals before the assessor, board of equalization, or the State Tax Commission. The position of the Ombudsman was created by the General Assembly in SB 711 passed and enacted into law in CY-2008.

NEW DECISION ITEM

RANK: 005 OF 7

Revenue
State Tax Commission
Taxpayer Protection-Ombudsman
DI# NOP.19B.009

Budget Unit 190051B

Bill Section 4.165

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

A State Ombudsman would be equal to a high level manager. The Pay Grade would be equivalent to G13, which is a range of \$51,552 to \$116,088.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
18AA40 - APPRAISAL & ASSESSMENT MANAGER	90,000	1.00	0	0.00	0	0.00	90,000	1.00	0
Total PS	90,000	1.00	0	0.00	0	0.00	90,000	1.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	90,000	1.00	0	0.00	0	0.00	90,000	1.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM

RANK: 006 OF 7

Budget Unit 190051B

Revenue
State Tax Commission
Taxpayer Protection
DI# NOP.19B.008

Bill Section 4.165

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	325,000	0	0	325,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	325,000	0	0	325,000
FTE	5.00	0.00	0.00	5.00
Est. Fringe	20,406,200	0	0	20,406,200

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	50,000	0	0	50,000
EE	1,822	0	0	1,822
PSD	0	0	0	0
TRF	0	0	0	0
Total	51,822	0	0	51,822
FTE	1.00	0.00	0.00	1.00
Est. Fringe	3,155,740	0	0	3,155,740

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM**RANK: 006 OF 7**

Revenue
State Tax Commission
Taxpayer Protection
DI# NOP.19B.008

Budget Unit 190051B**Bill Section 4.165**

This request is for 5 new positions, two hearing officers, two administrative clerical, and one appraiser. The STC currently has over 19,000 appeals pending and will expect another 15,000-20,000 appeals for the 2025 reassessment year. The Legal Section has been reduced by over 70% since reassessment and is unable to resolve taxpayer appeals efficiently with the currently staffing level. The inability to resolve taxpayer appeals timely results in taxpayer funds being held in escrow for one-three years. Two administrative/clerical staff are being requested to support the STC office. One administrative position would support the Office of Ombudsman, which is required by Section 138.435, RSMo. The other administrative position would be assigned to the Administration Section to provide support to the Administrative Secretary as well as the other sections within the STC. The Local Assistance Section is required to conduct commercial appraisals in the 114 counties and City of St. Louis. The reduction of 70% of the staff has caused this section to run behind in finalizing the assessment cycle consistently. The STC has suffered staffing of almost 60%, while still being required to maintain the required functions of the office. The lack of efficiency by this office is a result of the erosion of staff and resources over the years.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The requested position salaries are inline with the salary structure of the State of Missouri General Pay Structure for these positions.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
009775 - SENIOR HEARINGS OFFICER	160,000	2.00	0	0.00	0	0.00	160,000	2.00	0
02AM30 - LEAD ADMIN SUPPORT ASSISTANT	50,000	1.00	0	0.00	0	0.00	50,000	1.00	0
02AM40 - ADMIN SUPPORT PROFESSIONAL	50,000	1.00	0	0.00	0	0.00	50,000	1.00	0
18AA20 - SR APPRAISAL & ASSESSMENT REP	65,000	1.00	0	0.00	0	0.00	65,000	1.00	0
Total PS	325,000	5.00	0	0.00	0	0.00	325,000	5.00	0

NEW DECISION ITEM

RANK: 006 OF 7

Budget Unit 190051B

Revenue
State Tax Commission
Taxpayer Protection
DI# NOP.19B.008

Bill Section 4.165

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	325,000	5.00	0	0.00	0	0.00	325,000	5.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
02AM40 - ADMIN SUPPORT PROFESSIONAL	50,000	1.00	0	0.00	0	0.00	50,000	1.00	0
Total PS	50,000	1.00	0	0.00	0	0.00	50,000	1.00	0
619ZZZZ:Supplies	1,822		0		0		1,822		0
Total EE	1,822		0		0		1,822		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	51,822	1.00	0	0.00	0	0.00	51,822	1.00	0

CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

Budget Unit 190052B
Bill Section 4.165

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,314,883	0	0	11,314,883
TRF	0	0	0	0
Total	11,314,883	0	0	11,314,883
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	8,389,257	0	0	8,389,257
TRF	0	0	0	0
Total	8,389,257	0	0	8,389,257
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$11,314,882 will provide reimbursements to counties at \$3.30 per parcel based upon the 2024 parcel count of 3,428,782.

The median cost per parcel required to implement the statewide assessment program stands at \$22.48. The core request provides funding to pay for 12% of the actual cost required to assess property in the State of Missouri with the balance of 88% being borne by local government and public school districts. Property tax revenues in 2024 were approximately \$10.43 billion, of which roughly \$7.82 billion provides funding to local public schools.

3. PROGRAM LISTING (list programs included in this core funding)

Assessment Maintenance

CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

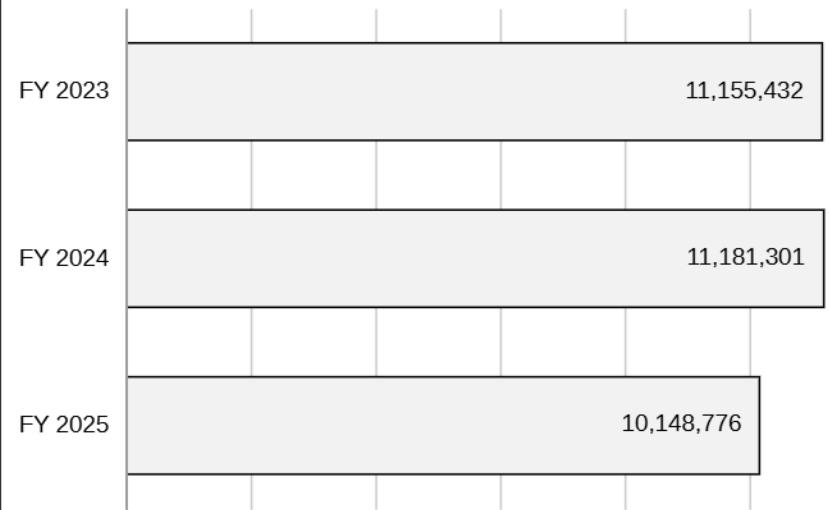
Budget Unit 190052B

Bill Section 4.165

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	11,155,433	11,217,163	11,267,191	11,314,883
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	11,155,433	11,217,163	11,267,191	11,314,883
Actual Expenditures (all Fund	11,155,432	11,181,301	10,148,776	8,245,790
Unexpended (All Funds)	1	35,862	1,118,415	3,069,093
Unexpended by Fund:				
General Revenue	1	35,862	1,118,415	3,069,093
Federal	0	0	0	0
Other	0	0	0	0

Actual Expenditures (All Funds)



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

Budget Unit 190052B
Bill Section 4.165

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,314,883	0	0	11,314,883	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,314,883	0	0	11,314,883	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,314,883	0	0	11,314,883	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,314,883	0	0	11,314,883	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

Budget Unit 190052B
Bill Section 4.165

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,314,883	0	0	11,314,883	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,314,883	0	0	11,314,883	
Governor Recommended Changes							
Core Reduction CRD.GV.086 11044	PD	0.00	(2,925,626)	0	0	(2,925,626)	Core Reduction
Net Governor Recommended Changes		0.00	(2,925,626)	0	0	(2,925,626)	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	8,389,257	0	0	8,389,257	
	TRF	0.00	0	0	0	0	
	Total	0.00	8,389,257	0	0	8,389,257	

CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

Budget Unit 190052B
Bill Section 4.165

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	11,267,191	0.00	10,148,776	0.00	11,314,883	0.00	8,245,790	0.00	11,314,883	0.00	8,389,257	0.00
Total PSD	11,267,191	0.00	10,148,776	0.00	11,314,883	0.00	8,245,790	0.00	11,314,883	0.00	8,389,257	0.00
Grand Total	11,267,191	0.00	10,148,776	0.00	11,314,883	0.00	8,245,790	0.00	11,314,883	0.00	8,389,257	0.00

NEW DECISION ITEM

RANK: 007 OF 7

Revenue
State Tax Commission
Asmnt Mt 2025 Parcel Count
DI# NOP.19B.007

Budget Unit 190052B

Bill Section 4.170

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	65,014	0	0	65,014
TRF	0	0	0	0
Total	65,014	0	0	65,014
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	65,014	0	0	65,014
TRF	0	0	0	0
Total	65,014	0	0	65,014
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.52 to \$50.28 per parcel, with a median cost per parcel of \$22.48, and costs continue to increase. This request in the amount of \$65,014 and the core request of \$11,314,882, will provide funding at \$3.30 per parcel utilizing the 2025 parcel count of 3,448,453 for FY-2027. The increase in parcel count from 2024 to 2025 is 19,701 parcels.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were

NEW DECISION ITEM

RANK: 007 OF 7

Revenue
State Tax Commission
Asmnt Mt 2025 Parcel Count
DI# NOP.19B.007

Budget Unit 190052B

Bill Section 4.170

appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,448,453 parcels x \$3.30 per parcel = \$11,379,895, less the core request of \$11,314,882 = \$65,014.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
680ZZZZ:Program Disbursements	65,014		0		0		65,014		0
Total PSD	65,014		0		0		65,014		0
Total TRF	0		0		0		0		0
Grand Total	65,014	0.00	0	0.00	0	0.00	65,014	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
680ZZZZ:Program Disbursements	65,014		0		0		65,014		0
Total PSD	65,014		0		0		65,014		0
Total TRF	0		0		0		0		0
Grand Total	65,014	0.00	0	0.00	0	0.00	65,014	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	9,655,383	9,655,383
EE	0	0	58,227,641	58,227,641
PSD	0	0	9,450	9,450
TRF	0	0	0	0
Total	0	0	67,892,474	67,892,474

FTE	0.00	0.00	153.50	153.50
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Est. Fringe	0	0	6,149,119	6,149,119
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	9,655,383	9,655,383
EE	0	0	58,227,641	58,227,641
PSD	0	0	9,450	9,450
TRF	0	0	0	0
Total	0	0	67,892,474	67,892,474

FTE	0.00	0.00	153.50	153.50
-----	------	------	--------	--------

Est. Fringe	0	0	6,149,119	6,149,119
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri business and entertaining millions.

3. PROGRAM LISTING (list programs included in this core funding)

Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

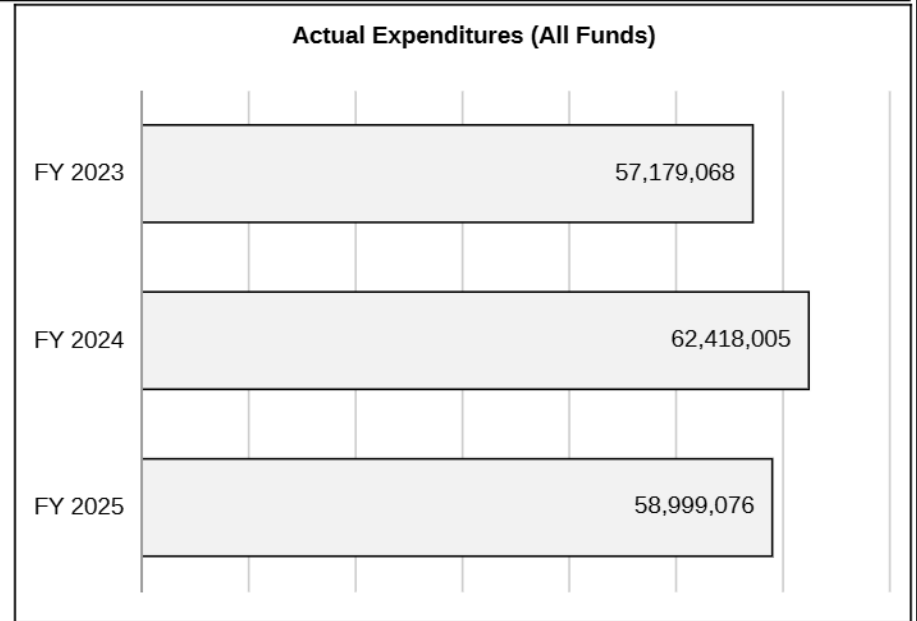
Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	61,398,432	67,615,539	67,296,455	67,892,474
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	61,398,432	67,615,539	67,296,455	67,892,474
Actual Expenditures (all Fund	57,179,068	62,418,005	58,999,076	27,255,853
Unexpended (All Funds)	4,219,364	5,197,534	8,297,379	40,636,621
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	4,219,364	5,197,534	8,297,379	40,636,621



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

NOTES:

Supplemental budget requests were approved in the amount of \$5,359,864 in FY 22, \$6,992,701 in FY 23, and \$2,200,000 in FY 24 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015 and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

Unexpended balance in all three years is mainly due to unexpended Pull-Tab vendor costs appropriation.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	153.50	0	0	9,655,383	9,655,383	
	EE	0.00	0	0	58,227,641	58,227,641	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	67,892,474	67,892,474	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	153.50	0	0	9,655,383	9,655,383	
	EE	0.00	0	0	58,227,641	58,227,641	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	67,892,474	67,892,474	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	153.50	0	0	9,655,383	9,655,383	
	EE	0.00	0	0	58,227,641	58,227,641	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	67,892,474	67,892,474	
Governor's Recommended Core							
	PS	153.50	0	0	9,655,383	9,655,383	
	EE	0.00	0	0	58,227,641	58,227,641	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	67,892,474	67,892,474	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Leave Payouts	0	0.00	82,430	0.00	24,504	0.00	4,603	0.00	24,504	0.00	24,504	0.00
Benefit Eligible Wages	9,059,595	153.50	8,421,996	149.35	9,494,735	152.50	3,679,290	61.69	9,494,735	152.50	9,494,735	152.50
Planned Hourly Wages	0	0.00	86,432	1.32	136,144	1.00	31,251	0.49	136,144	1.00	136,144	1.00
Total PS	9,059,595	153.50	8,590,858	150.67	9,655,383	153.50	3,715,144	62.18	9,655,383	153.50	9,655,383	153.50
In State Travel	121,665	0.00	58,552	0.00	121,845	0.00	20,833	0.00	121,845	0.00	121,845	0.00
Out of State Travel	72,924	0.00	36,888	0.00	72,975	0.00	35,863	0.00	72,975	0.00	72,975	0.00
Fuel and Utilities	120,775	0.00	80,068	0.00	120,775	0.00	41,720	0.00	120,775	0.00	120,775	0.00
Supplies	721,827	0.00	782,980	0.00	713,000	0.00	251,968	0.00	713,000	0.00	713,000	0.00
Professional Development	197,293	0.00	127,420	0.00	197,293	0.00	32,282	0.00	197,293	0.00	197,293	0.00
Communications Services and Supplies	341,600	0.00	360,617	0.00	341,600	0.00	113,048	0.00	341,600	0.00	341,600	0.00
Professional Services	53,648,751	0.00	46,017,736	0.00	53,657,578	0.00	21,904,426	0.00	53,657,578	0.00	53,657,578	0.00
Housekeeping and Janitorial Services	78,700	0.00	77,196	0.00	78,700	0.00	24,767	0.00	78,700	0.00	78,700	0.00
Maintenance and Repair Services	892,260	0.00	1,152,912	0.00	1,192,260	0.00	721,603	0.00	1,192,260	0.00	1,192,260	0.00
Computer Equipment	403,500	0.00	361,794	0.00	303,500	0.00	148,165	0.00	303,500	0.00	303,500	0.00
Motorized Equipment	328,450	0.00	617,609	0.00	428,450	0.00	0	0.00	428,450	0.00	428,450	0.00
Office Equipment Expenses	46,535	0.00	49,221	0.00	31,535	0.00	1,428	0.00	31,535	0.00	31,535	0.00
Other Equipment	66,703	0.00	77,210	0.00	81,703	0.00	0	0.00	81,703	0.00	81,703	0.00
Property and Improvements Expenses	509,000	0.00	32,557	0.00	209,000	0.00	864	0.00	209,000	0.00	209,000	0.00
Building Lease Payments Operating	119,750	0.00	90,357	0.00	119,750	0.00	40,795	0.00	119,750	0.00	119,750	0.00
Equipment Lease Payments	143,950	0.00	151,681	0.00	143,950	0.00	60,976	0.00	143,950	0.00	143,950	0.00
Miscellaneous Expenses	413,727	0.00	325,174	0.00	413,727	0.00	130,243	0.00	413,727	0.00	413,727	0.00
Total EE	58,227,410	0.00	50,399,973	0.00	58,227,641	0.00	23,528,983	0.00	58,227,641	0.00	58,227,641	0.00

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 4.175

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	9,450	0.00	8,244	0.00	9,450	0.00	11,727	0.00	9,450	0.00	9,450	0.00
Total PSD	9,450	0.00	8,244	0.00	9,450	0.00	11,727	0.00	9,450	0.00	9,450	0.00
Grand Total	67,296,455	153.50	58,999,076	150.67	67,892,474	153.50	27,255,853	62.18	67,892,474	153.50	67,892,474	153.50

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 190054B BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.180	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
Fund - 0657 Lottery Enterprise Fund: Personal Services - \$965,538- 10% Expense and Equipment - \$696,464 - 10% Vendor Costs - \$3,627,807 - 10% Pull-Tab Costs - \$919,439 - 10%	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

NEW DECISION ITEM

RANK: 005 OF 1

Revenue
Missouri Lottery Commission
Lottery Advertising Increase
DI# NOP.19B.001

Budget Unit 190054B

Bill Section 4.180

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	4,600,000	4,600,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	4,600,000	4,600,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	4,600,000	4,600,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	4,600,000	4,600,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM**RANK: 005 OF 1**

Revenue
Missouri Lottery Commission
Lottery Advertising Increase
DI# NOP.19B.001

Budget Unit 190054B**Bill Section 4.180**

This requested increase in advertising appropriation is at no cost to the state of Missouri (not from taxes or General Revenue). Its only purpose is to raise revenue for Missouri education.

The Lottery has proven a high return on investment (ROI) on its use of advertising dollars which equals a high revenue return for Missouri schools. In FY19, when the advertising budget was \$16 million, the Lottery generated \$5.79 in incremental profit for Missouri schools for every \$1 invested in advertising.

Advertising is a best practice in any business, organization or non-profit. This is especially true for the highly competitive retail environment where the Lottery is offered alongside thousands of other products. Most competing brands spend 10-13% of total sales on advertising. This increase would raise Lottery's advertising budget to \$10 million, or .62% of sales, which compares to the average lottery industry ad budget of 1.04% of sales and an average ad budget of contiguous state lotteries of 1.24% of sales.

This funding is needed to sustain our current customer base and attract new players. The Lottery needs to increase its brand awareness and relevance to be successful. Newer generations openly support businesses who project corporate social responsibility.

Lottery advertising spend impacts thousands of Missouri businesses. By increasing sales through advertising, businesses that sell lottery products (primarily grocery and convenience stores throughout the state) and those involved in the advertising industry (media outlets, actors, media production companies) benefit as well. Lottery advertising is responsible. We are committed to truthful and respectful advertising of our games and promotions, as well as proactive responsible gaming messaging.

The state statute that established the Missouri Lottery and its responsibilities is 313.321, RSMo.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Increase would raise Lottery's advertising budget to \$10 million, or .62% of sales. Average lottery industry ad budget is 1.04% of sales, average ad budget of contiguous state lotteries is 1.24% of sales.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

NEW DECISION ITEM

RANK: 005 OF 1

Budget Unit 190054B

Revenue
Missouri Lottery Commission
Lottery Advertising Increase
DI# NOP.19B.001

Bill Section 4.180

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
640ZZZZ:Professional Services	0		0		4,600,000		4,600,000		0
Total EE	0		0		4,600,000		4,600,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
640ZZZZ:Professional Services	0		0		4,600,000		4,600,000		0
Total EE	0		0		4,600,000		4,600,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 4.180

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	200,277,993	200,277,993
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	200,277,993	200,277,993
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

3. PROGRAM LISTING (list programs included in this core funding)

Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

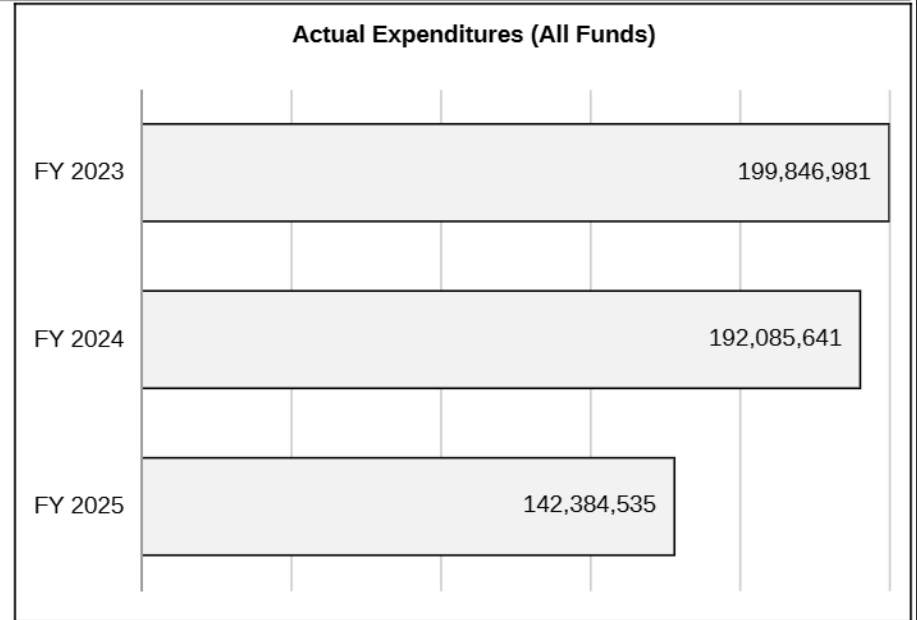
Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 4.180

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	222,097,794	200,277,993	200,277,993	200,277,993
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	222,097,794	200,277,993	200,277,993	200,277,993
Actual Expenditures (all Fund)	199,846,981	192,085,641	142,384,535	74,838,751
Unexpended (All Funds)	22,250,813	8,192,353	57,893,458	125,439,242
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	22,250,813	8,192,353	57,893,458	125,439,242



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$28,730,637 in FY 22 and \$48,022,576 in FY 23 to pay for prizes associated with higher than expected sales.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 4.180

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 4.180

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 4.180

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Miscellaneous Expenses	200,277,993	0.00	142,384,535	0.00	200,277,993	0.00	74,838,751	0.00	200,277,993	0.00	200,277,993	0.00
Total EE	200,277,993	0.00	142,384,535	0.00	200,277,993	0.00	74,838,751	0.00	200,277,993	0.00	200,277,993	0.00
Grand Total	200,277,993	0.00	142,384,535	0.00	200,277,993	0.00	74,838,751	0.00	200,277,993	0.00	200,277,993	0.00

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 4.185

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	74,399,683	74,399,683
Total	0	0	74,399,683	74,399,683

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	74,399,683	74,399,683
Total	0	0	74,399,683	74,399,683

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

2. CORE DESCRIPTION

This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.

3. PROGRAM LISTING (list programs included in this core funding)

Transfer for Lottery operations

CORE DECISION ITEM

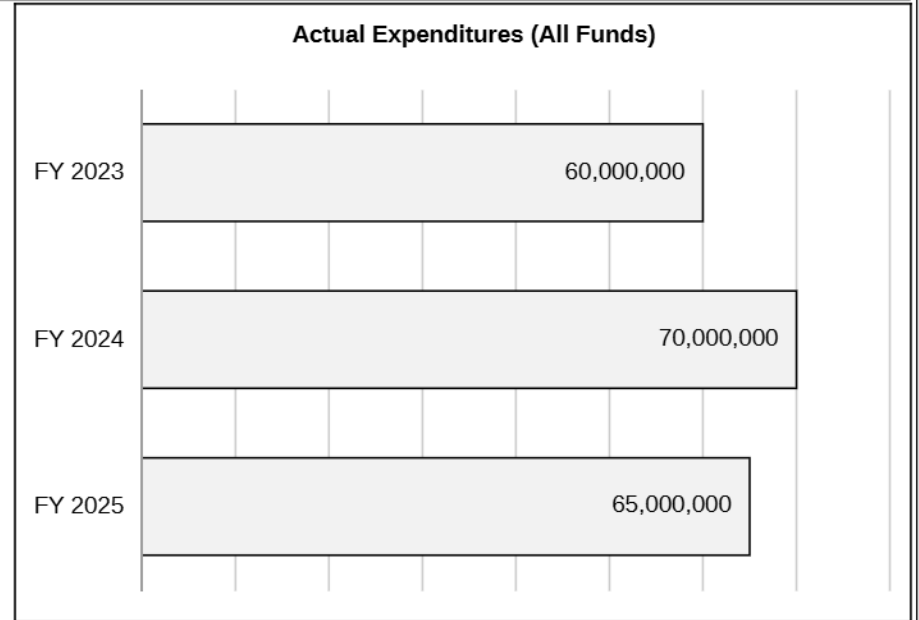
Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 4.185

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	78,085,715	82,102,220	73,589,315	74,399,683
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	78,085,715	82,102,220	73,589,315	74,399,683
Actual Expenditures (all Fund	60,000,000	70,000,000	65,000,000	30,000,000
Unexpended (All Funds)	18,085,715	12,102,220	8,589,315	44,399,683
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	18,085,715	12,102,220	8,589,315	44,399,683



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 4.185

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	74,399,683	74,399,683	
	Total	0.00	0	0	74,399,683	74,399,683	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	74,399,683	74,399,683	
	Total	0.00	0	0	74,399,683	74,399,683	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 4.185

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	74,399,683	74,399,683	
	Total	0.00	0	0	74,399,683	74,399,683	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	74,399,683	74,399,683	
	Total	0.00	0	0	74,399,683	74,399,683	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B
Bill Section 4.185

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	73,589,315	0.00	65,000,000	0.00	74,399,683	0.00	30,000,000	0.00	74,399,683	0.00	74,399,683	0.00
Total TRF	73,589,315	0.00	65,000,000	0.00	74,399,683	0.00	30,000,000	0.00	74,399,683	0.00	74,399,683	0.00
Grand Total	73,589,315	0.00	65,000,000	0.00	74,399,683	0.00	30,000,000	0.00	74,399,683	0.00	74,399,683	0.00

NEW DECISION ITEM

RANK: 005 OF 2

Revenue
Missouri Lottery Commission
Trf for Operations - Adv Incr
DI# NOP.19B.002

Budget Unit 190056B

Bill Section 4.190

1. AMOUNT OF REQUEST

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	4,600,000	4,600,000
Total	0	0	4,600,000	4,600,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

Non-Counts: 1682:State Lottery Fund \$4,600,000

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	4,600,000	4,600,000
Total	0	0	4,600,000	4,600,000

FTE	0.00	0.00	0.00	0.00
-----	------	------	------	------

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

Non-Counts: 1682:State Lottery Fund \$4,600,000

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This NDI is the corresponding transfer needed to fund the Lottery Advertising Increase NDI.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM

RANK: 005 OF 2

Revenue
Missouri Lottery Commission
Trf for Operations - Adv Incr
DI# NOP.19B.002

Budget Unit 190056B

Bill Section 4.190

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

This NDI is the corresponding transfer needed to fund the Lottery Advertising Increase NDI.

5. BREAK DOWN THE REQUEST BY BUDGET ACCOUNT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		4,600,000		4,600,000		0
Total TRF	0		0		4,600,000		4,600,000		0
Grand Total	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		4,600,000		4,600,000		0
Total TRF	0		0		4,600,000		4,600,000		0
Grand Total	0	0.00	0	0.00	4,600,000	0.00	4,600,000	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
Bill Section 4.190

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	391,048,648	391,048,648
Total	0	0	391,048,648	391,048,648

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	430,043,875	430,043,875
Total	0	0	430,043,875	430,043,875

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1682:State Lottery Fund

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$36,442,692 to better approximate actual.

FY 22	\$400,260,827
FY 23	\$425,038,869
FY 24	\$389,788,014
FY 25	\$337,480,875
Proj FY 26	\$383,315,813
Five-year benchmark	\$387,176,880
Benchmark plus 1%	\$391,048,648

3. PROGRAM LISTING (list programs included in this core funding)

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

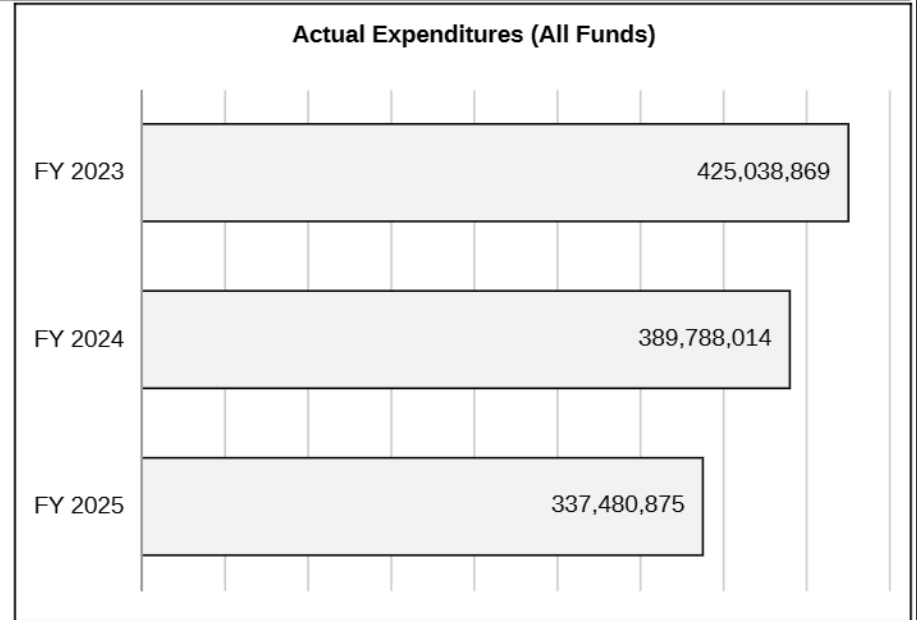
Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B

Bill Section 4.190

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 11/30/25
Appropriations (All Funds)	425,038,869	410,043,875	430,043,875	430,043,875
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	425,038,869	410,043,875	430,043,875	430,043,875
Actual Expenditures (all Fund	425,038,869	389,788,014	337,480,875	147,698,797
Unexpended (All Funds)	0	20,255,861	92,563,000	282,345,078
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	20,255,861	92,563,000	282,345,078



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$62,128,327 in FY 22 and \$34,994,994 in FY 23 to transfer profit associated with higher than expected sales.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B

Bill Section 4.190

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	Total	0.00	0	0	430,043,875	430,043,875	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	Total	0.00	0	0	430,043,875	430,043,875	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B

Bill Section 4.190

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reduction	CRD.19B.001	T1137	TRF	0.00	0	0	(38,995,227)	(38,995,227)	LOT Proceeds Trf Core Red
Net Department Request Adjustments				0.00	0	0	(38,995,227)	(38,995,227)	
Department Request Core									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	391,048,648	391,048,648	
Total				0.00	0	0	391,048,648	391,048,648	
Governor Recommended Changes									
Core Reduction	CRD.19B.001	T1137	TRF	0.00	0	0	38,995,227	38,995,227	LOT Proceeds Trf Core Red
Net Governor Recommended Changes				0.00	0	0	38,995,227	38,995,227	
Governor's Recommended Core									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	430,043,875	430,043,875	
Total				0.00	0	0	430,043,875	430,043,875	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
Bill Section 4.190

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 11/30/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	430,043,875	0.00	337,480,875	0.00	430,043,875	0.00	147,698,797	0.00	391,048,648	0.00	430,043,875	0.00
Total TRF	430,043,875	0.00	337,480,875	0.00	430,043,875	0.00	147,698,797	0.00	391,048,648	0.00	430,043,875	0.00
Grand Total	430,043,875	0.00	337,480,875	0.00	430,043,875	0.00	147,698,797	0.00	391,048,648	0.00	430,043,875	0.00